

TRIM for School Districts

Published June 30, 2026

1. Introduction

1.1 TRIM for School Districts

Florida
DEPARTMENT OF REVENUE

TRIM Training for School Districts

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.



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1.3 Introduction

Introduction

In 1980, the Florida Legislature passed the TRIM act. This law informs taxpayers and the public about which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing authority.

In 2007, the legislature revised the statutory requirements to provide maximum millage rates for non-voted levies of counties, municipalities, and independent special districts. The specific requirements for TRIM compliance are found in Chapter 200 of the Florida Statutes and Chapter 12D-17 of the Florida Administrative Code.



2. OASYS

2.1 The OASYS ePortal

The OASYS ePortal

The Oversight and Assistance System electronic portal (OASYS ePortal) is Property Tax Oversight's online workspace and platform for communication to county offices, including property appraisers, tax collectors, and taxing authorities.

OASYS replaces the manual submission process. Taxing authorities use OASYS to complete, submit, and certify TRIM forms.



DR-420 series forms

Certification of Final Taxable Value (Form DR-422)

Certification of Compliance (Form DR-487)



2.2 OASYS Annual Review

OASYS Annual Review

Taxing authorities are required to complete an annual review each year between **January and April**. Each taxing authority must review and confirm:



The Property Appraiser accepts updates through **June 1**. Updates must be completed before the TRIM cycle begins.



Failure to complete the annual review in OASYS may delay TRIM processing.

2.3 Annual Review Dates

Annual Review Dates

January

Annual review dashboard opens.
Begin verifying contact, board, and
levy information.

February

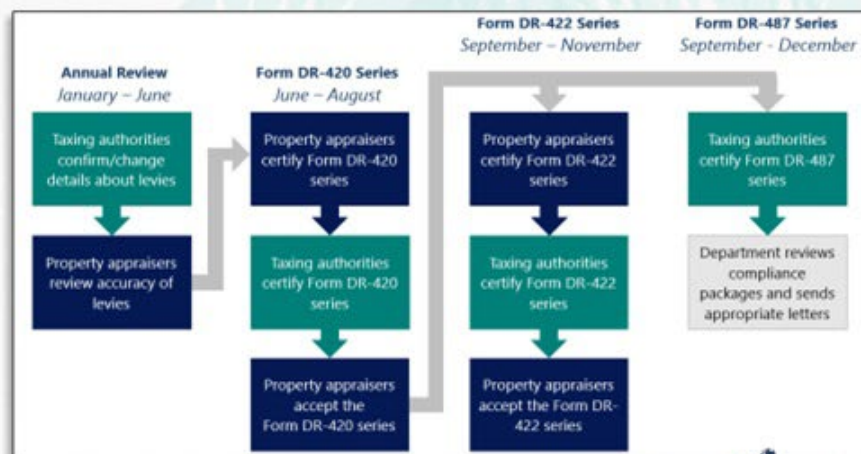
Update any changes to contacts,
access, and governing details.

March

Finalize and confirm all entries.
Ensure accuracy before submission.

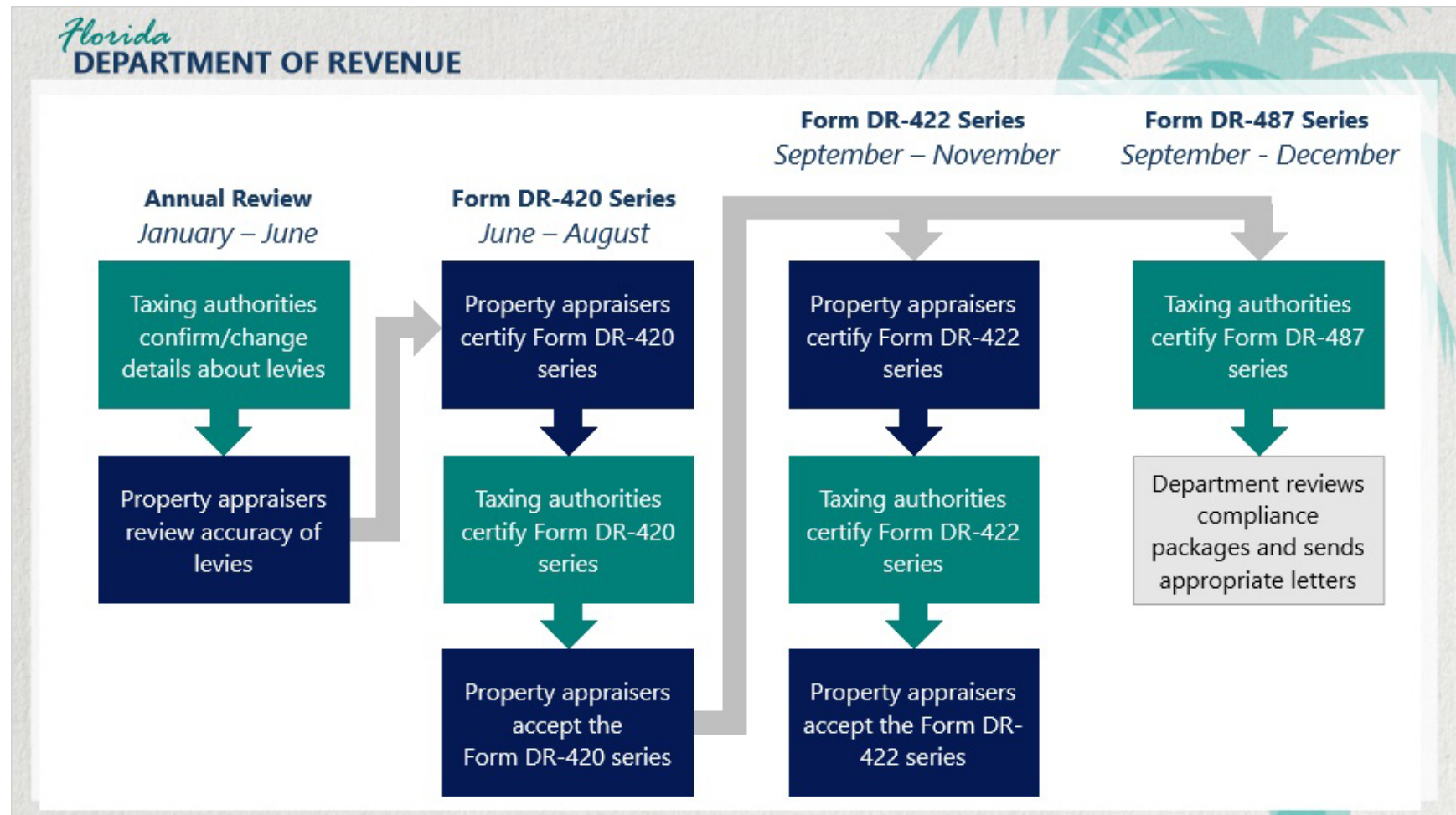
April

Submit annual review. Taxing
authorities must submit before the
TRIM cycle begins.



Hover your mouse over
the image to enlarge.

Large Annual Review Timeline



2.4 Common OASYS Errors

Common OASYS Errors

- ✗ Incorrect or missing hearing information
- ✗ Failure to submit forms within deadlines
- ✗ Not updating Annual Review before TRIM cycle
- ✗ Incorrect millage entries (mismatch with advertised rates)
- ✗ Delays in submitting Form DR-487

3. TRIM Timetable

3.1 The 101 Days of TRIM

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The 101 Days of TRIM



The TRIM process lasts 101 calendar days, including weekends and holidays. The TRIM process begins on **July 1** or the date of certification of taxable value, **whichever is later**.

The Property Appraiser may request an extension to complete the tax roll. If an extension is granted, "day 1" is the date the Property Appraiser certifies taxable value to taxing authorities.

TRIM Milestones



3.2 TRIM Timetable

Florida
DEPARTMENT OF REVENUE

TRIM Timetable

JUNE 1

The property appraiser provides the total assessed value of nonexempt property to taxing authorities by **June 1** for budget planning purposes.

May

June

July

August

September

October

By **July 1**, the property appraiser certifies the school district's taxable value on the *Certification of School Taxable Value* (Form DR-420S).



3.3 TRIM Timetable

TRIM Timetable

JULY 1

The TRIM process begins on **July 1** or the date of certification of taxable value, whichever is **later**. Please note that the timeline dates shown in the example are based on a July 1 start date.

May

June

July

August

September

October

3.4 TRIM Timetable



3.5 TRIM Timetable

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TRIM Timetable

JULY 29

Within **29 days** of the date of certification of taxable value, the school district shall advertise its intent to adopt a tentative budget and millage rates.

May

June

July

August

September

October



3.6 TRIM Timetable

TRIM Timetable

PUBLIC HEARING

Within **two to five days** of the advertisements publicizing the tentative budget hearing, each school district should hold a public hearing on the tentative budget and millage.

BUDGET SUMMARY
This summary is for informational purposes only. It is not a contract. The actual budget is determined by the Board of Directors.

Item	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
General Fund	1,100,000	1,150,000	1,200,000	1,250,000	1,300,000
Capital Projects	500,000	550,000	600,000	650,000	700,000
Debt Service	200,000	220,000	240,000	260,000	280,000
Other Funds	100,000	110,000	120,000	130,000	140,000
Total	1,900,000	2,030,000	2,160,000	2,290,000	2,420,000

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY
The Board of Directors has approved a tentative budget for the 2013-2014 fiscal year. The tentative budget includes a capital outlay of \$500,000. The Board of Directors has also approved a tentative millage rate of 0.0010. The tentative millage rate is subject to change based on the results of the public hearing.

NOTICE OF BUDGET HEARING
The Board of Directors will hold a public hearing on the tentative budget and millage rate on July 15, 2013, at 6:00 PM. The public hearing will be held at the School District Board Room, 1000 West 1st Street, Room 100, Fort Lauderdale, FL 33301. The public hearing is open to the public. The Board of Directors will consider the tentative budget and millage rate and may make changes as deemed appropriate.

CHAIRMAN OF THE CAPITAL OUTLAY PROJECTS COMMITTEE TO S. JACQUES, P.A.
The Chairman of the Capital Outlay Projects Committee is S. Jacques, P.A. The Chairman is responsible for the oversight and management of the capital outlay projects. The Chairman will be the primary point of contact for all matters related to the capital outlay projects.



3.7 TRIM Timetable

TRIM Timetable

AUGUST 4

Within **35 days** of certification of value, each school district must inform the property appraiser of:

- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate
- The date, time, and meeting place of the final budget hearing for school districts

May

June

July

August

September

October

3.8 TRIM Timetable

TRIM Timetable

AUGUST 4

If a school district fails to provide the information to the property appraiser within **35 days**:

- The school district will be prohibited from levying a millage rate greater than the rolled-back rate for the upcoming year.
- The property appraiser will compute the rolled-back rate and use it to prepare the *Notice of Proposed Property Taxes*.

May

June

July

August

September

October

3.9 TRIM Timetable

TRIM Timetable

AUGUST 24

The property appraiser should mail the *Notice of Proposed Property Taxes* (TRIM notice) no later than **55 days** after certification of value. If the Department issues a review notice, the property appraiser cannot send the TRIM notice until the Department has approved the assessment roll.

May

June

July

August

September

October

3.10 TRIM Timetable

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DEPARTMENT OF REVENUE

TRIM Timetable

SEPTEMBER 3 - 18

The school district should hold a public hearing on the final budget and final millage rates **65-80 days** after certification of value. This hearing is published on the TRIM notice the property appraiser mails.

May

June

July

August

September

October



3.11 TRIM Timetable

TRIM Timetable

THE FINAL HEARING

At the final hearing, the school district will:

- Amend the tentatively adopted budget and millage rates
- Publicly announce the percentage increase in the re-computed millage over the rolled-back rate
- Adopt final millage rates and final budget

May

June

July

August

September

October



If the adopted millage rate exceeds the tentatively adopted rate, each taxpayer in the jurisdiction will be notified of the increase by first class mail at the school district's expense.

3.12 After the Final Hearing

After the Final Hearing

Within three days of the final hearing, the school district forwards the resolution or ordinance adopting the final millage rate to the property appraiser, tax collector, and to the Department. When the property appraiser receives the resolution or ordinance, notification of the final millage rate is considered official.



3.13 After the Final Hearing

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.

3.14 After the Final Hearing

After the Final Hearing

Within 30 days of the final hearing, the school district must certify compliance to the Department. Do not wait to certify compliance if Form DR-422 has not been received from the property appraiser. Complete Form DR-422 as soon as you receive it and submit it to the property appraiser and to the Department's TRIM section.



Final Hearing



If a package is received more than **30 days** after the final hearing date, it is considered late, which results in an infraction.

3.15 The Value Adjustment Board in the TRIM Process



The Value Adjustment Board in the TRIM Process

The Value Adjustment Board has five members:

- Two from the county's board of county commissioners
- One from the county's school board
- Two citizens

The purpose of the value adjustment board is to hear appeals regarding:

- Property value assessments
- Denied exemptions or classifications
- Ad valorem tax deferrals, portability decisions, and change of ownership or control



3.16 The Value Adjustment Board in the TRIM Process

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The Value Adjustment Board in the TRIM Process



The Value Adjustment Board meets **30 – 60 days** after mailing of the TRIM notice. The VAB remains in session from day to day until the board has heard all petitions, complaints, appeals, and disputes.



3.17 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

3.18 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 Certification Forms

4.1 TRIM Certification Forms



TRIM Certification Forms

Taxing authorities can locate TRIM forms on the Department's website. Let's take a look at the following TRIM certification forms:

- Form DR-420S
- Form DR-420DEBT

Truth in Millage and Maximum Millage 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)



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

The Property Appraiser completes Section 1 by **July 1**. Review the certified taxable value.

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series (Form DR-403 Series is incorporated by reference in Rule 12D-16.002, F.A.C.)	\$	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)	☐ Yes ☐ No	(8)

**SIGN
HERE**

Property Appraiser Certification

I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser :

Date :



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 01/26
Rule 12D-16.002, F.A.C.
Effective 02/26
Page 1 of 4

Year: 2026

County : Select County

Name of School District :

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series (Form DR-403 Series is incorporated by reference in Rule 12D-16.002, F.A.C.)	\$	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)	☐ Yes ☐ No	(8)

Property Appraiser Certification

I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser :

Date :

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.				
Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)	per \$1,000 (9)			
Prior year local board millage levy (All discretionary millages)	per \$1,000 (10)			
Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ (11)			
Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ (12)			
Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ (13)			
Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	per \$1,000 (14)			
Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	per \$1,000 (15)			
Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	per \$1,000 (16)			
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)				
per \$1,000 (17)				

Continued on page 2

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



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

The school district completes section II and submits the form in OASYS eTRIM within **35 days** of certification.

On page 1, the school district:

- Enters prior year millage rate
- Enters rolled-back rate
- Enters proposed millage rate
- Adds final hearing information

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER				
Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)			per \$1,000 (9)
10.	Prior year local board millage levy (All discretionary millages)			per \$1,000 (10)
11.	Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)			\$ (11)
12.	Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)			\$ (12)
13.	Prior year total state law and local board proceeds (Line 11 plus Line 12)			\$ (13)
14.	Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)			per \$1,000 (14)
15.	Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)			per \$1,000 (15)
16.	Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)			per \$1,000 (16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue
				E. Additional Voted Millage
	Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)			per \$1,000 (17)

4.4 TRIM Certification Forms



TRIM Certification Forms

Taxing authorities can locate TRIM forms on the Department's website. Let's take a look at the following TRIM certification forms:

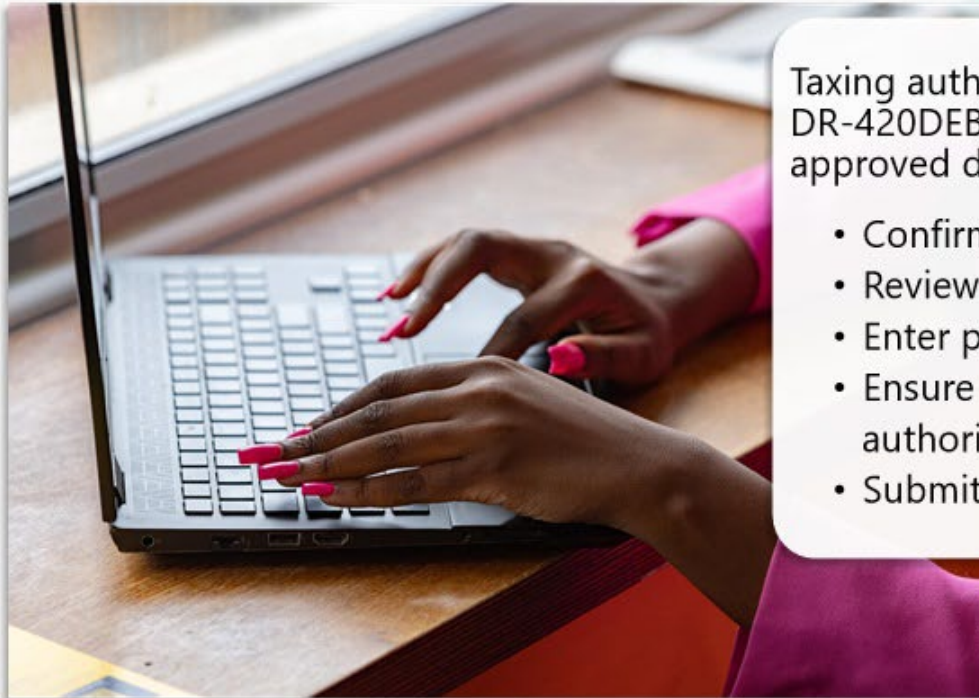
- Form DR-420S
- Form DR-420DEBT

Truth in Millage and Maximum Millage 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)

4.5 Submitting Form DR-420DEBT in OASYS eTRIM



Submitting Form DR-420DEBT in OASYS eTRIM



Taxing authorities are required to submit Form DR-420DEBT if the taxing authority has voter-approved debt:

- Confirm debt authorization and applicable levy
- Review Property Appraiser values (Section I)
- Enter proposed voted debt millage (Section II)
- Ensure millage aligns with voter-approved authorization
- Submit via OASYS eTRIM with DR-420 series



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

Florida
DEPARTMENT OF REVENUE

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

The Property Appraiser certifies initial values by **July 1**.

SECTION I: COMPLETED BY PROPERTY APPRAISER			
1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	(4)
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :

SECTION II: COMPLETED BY TAXING AUTHORITY			
Under s. 12, Article VII, State Constitution		per \$1,000	(5)
Age cap and not more than two years)		per \$1,000	(6)
I certify the proposed millages and rates are correct to the best of my knowledge.			
Contact Name and Contact Title :		Date :	
Physical Address :			
City, State, Zip :	Phone Number :	Fax Number :	

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



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

The taxing authority completes either line 5 or 6 and returns the completed form within **35 days** of certification.

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Voted debt service millage rate levied under s. 12, Article VII, State Constitution	per \$1,000	(5)
6.	Other voted millage (In excess of the millage cap and not more than two years) levied under s. 9(b) Article VII, State Constitution	per \$1,000	(6)

S I G N H E R E	Taxing Authority Certification I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer : _____ Date : _____	
	Title : _____	Contact Name and Contact Title : _____
	Mailing Address : _____	Physical Address : _____
	City, State, Zip : _____	Phone Number : _____ Fax Number : _____



CERTIFICATION OF VOTED DEBT MILLAGE

DR-420DEBT
R. 01/26
Rule 12D-16.002
F.A.C.
Effective 02/26
Page 1 of 2

Year : 2026	County : Select County
Principal Authority Name : _____	Taxing Authority Name : _____
Levy Description : _____	
SECTION I: COMPLETED BY PROPERTY APPRAISER	
1. Current year taxable value of real property for operating purposes	\$ _____ (1)
2. Current year taxable value of personal property for operating purposes	\$ _____ (2)
3. Current year taxable value of centrally assessed property for operating purposes	\$ _____ (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ _____ (4)
Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.	
SIGN HERE Signature of Property Appraiser : _____	Date : _____
SECTION II: COMPLETED BY TAXING AUTHORITY	
Voted debt service millage rate levied under s. 12, Article VII, State Constitution	per \$1,000 (5)
Other voted millage (In excess of the millage cap and not more than two years) levied under s. 9(b) Article VII, State Constitution	per \$1,000 (6)
Taxing Authority Certification I certify the proposed millages and rates are correct to the best of my knowledge.	
Signature of Chief Administrative Officer : _____ Date : _____	
Title : _____	Contact Name and Contact Title : _____
Mailing Address : _____	Physical Address : _____
City, State, Zip : _____	Phone Number : _____ Fax Number : _____

5. TRIM Hearing Requirements

5.1 TRIM Hearing Requirements

Florida
DEPARTMENT OF REVENUE

TRIM Hearing Requirements

PUBLIC HEARING

Two to five days after publishing the ads for the tentative budget hearing, each school district holds a public hearing on the tentative budget and millage. At the hearing, the school district adopts the tentative millage rates and tentative budget.

BUDGET SUMMARY

REVENUE	EXPENSES	TOTAL
1,000,000	1,000,000	0
2,000,000	2,000,000	0
3,000,000	3,000,000	0
4,000,000	4,000,000	0
5,000,000	5,000,000	0
6,000,000	6,000,000	0
7,000,000	7,000,000	0
8,000,000	8,000,000	0
9,000,000	9,000,000	0
10,000,000	10,000,000	0

NOTICE OF TAX FOR SCHOOL-APPROVAL OUTLAY

NOTICE OF BUDGET HEARING

July 15, 2022

NOTICE OF PUBLIC HEARING

July 15, 2022



A short video segment showing a red flag with a white cross, likely a school district flag, flying on a pole. The video is part of a public hearing recording.

1

2

3

4

5

5.2 Scheduling Hearings

Scheduling Hearings

The school board TRIM hearings should be held:

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

The board of county commissioners (BOCC) cannot schedule its hearings on days a school board has hearings scheduled.

No other taxing authority in the county can hold a public hearing on the same date as the school board or BOCC.

5.3 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 governing body will hear comments regarding a proposed increase in millage and explain the reasons for the proposed increase over the rolled-back rate. 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.



5.4 At the Final Hearing

At the Final Hearing

The school district must adopt the millage rate **first** by resolution or ordinance. The resolution or ordinance will state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate.



5.5 At the Final Hearing

At the Final Hearing

The school district must adopt the millage rate **first** by resolution or ordinance. The resolution or ordinance will state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate.

The school district will adopt the millage rate and the budget by separate votes at the final hearing.



5.6 At the Final Hearing

Florida
DEPARTMENT OF REVENUE

At the Final Hearing

The millage rate the school district adopts at the final budget hearing **cannot exceed** the rate the board tentatively adopted at the first hearing **unless** the property appraiser sends each taxpayer a revised *Notice of Proposed Property Taxes* before the final hearing.



5.7 At the Final Hearing

Florida
DEPARTMENT OF REVENUE

At the Final Hearing

The school district may not levy any millage other than the one it approved by referendum until the school district's governing board approves the resolution or ordinance to levy and submits it in a timely manner to the property appraiser and the tax collector.



5.8 At the Final Hearing

Florida
DEPARTMENT OF REVENUE

At the Final Hearing

The school district may not levy any millage other than the one it approved by referendum until the school district's governing board approves the resolution or ordinance to levy and submits it in a timely manner to the property appraiser and the tax collector.

If the fall term for a school district begins before adoption of the final budget, the school district may expend monies in accordance with the adopted tentative budget until a final budget is adopted.



5.9 Recessed Hearing

Florida
DEPARTMENT OF REVENUE



Recessed Hearing

- The board can recess the tentative or final hearing.
- The board should not adjourn the hearing; the hearing must be **recessed**.
- If the hearing is recessed, the school district must publish a notice in a newspaper of general circulation in the county.



6. TRIM Advertising Requirements

6.1 TRIM Advertising Requirements

Florida
DEPARTMENT OF REVENUE

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.).

6.2 Newspaper Advertising Requirements



Newspaper Advertising Requirements

If a school district opts to advertise in a newspaper, they must select the appropriate newspaper advertisement to announce the tentative TRIM hearing. All TRIM advertisements must:

- ✓ Be published as provided in chapter 50
- ✓ Appear in a newspaper of general circulation in the county or in its geographically limited insert
- ✓ Be adjacent to accompanying TRIM ads
- ✓ Be submitted with proof of publication and the entire page of the newspaper on which they appear



6.3 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.)

6.4 Important Terminology

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DEPARTMENT OF REVENUE

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

NOTICE OF PROPOSED TAX INCREASE

The Sunshine County Public School District will soon consider a measure to increase the 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 \$1,192,076
C. Actual property tax levy \$52,699,416

This year's proposed tax levy \$53,206,101

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) 0.5 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:

Monday, June 5, 2023
5:43 PM

Bright City Center
123 Sparkle Street, Sunny, FL 54678

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Sunshine County Public School District will soon consider a measure to increase the property tax for the school levy proposed tax levy.

This measure is subject to the Sunshine County Board of Education's approval of a proposed tax of 0.001% for the school levy proposed tax levy.

THE SUNSHINE COUNTY BOARD OF EDUCATION HAS APPROVED THE PROPOSED TAX INCREASE FOR THE SCHOOL LEVY PROPOSED TAX LEVY.

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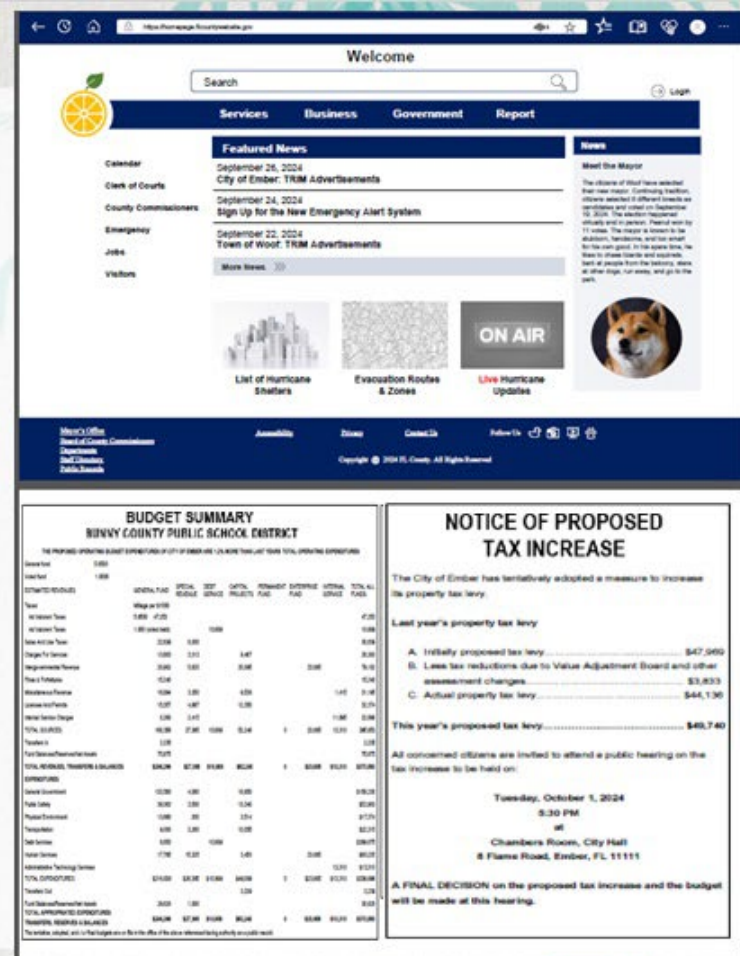
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Florida
DEPARTMENT OF REVENUE

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



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.

The screenshot shows the Florida Department of Revenue website. The top navigation bar includes 'Services', 'Business', 'Government', and 'Report'. The 'Featured News' section lists several items, including 'City of Embury TRM Advertisements' and 'Sign Up for the New Emergency Alert System'. Below the news section, there are links to 'List of Hurricane Shelters', 'Evacuation Routes & Zones', and 'Live Hurricane Updates'. The bottom section of the website displays two documents: a 'BUDGET SUMMARY' for Brevard County Public School District and a 'NOTICE OF PROPOSED TAX INCREASE' for the City of Embury.

BUDGET SUMMARY BREVARD COUNTY PUBLIC SCHOOL DISTRICT

THE PROPOSED BUDGET SUMMARY IS A SUMMARY OF THE DISTRICT'S BUDGET FOR THE FISCAL YEAR 2024. IT IS A SUMMARY OF THE DISTRICT'S BUDGET FOR THE FISCAL YEAR 2024. IT IS A SUMMARY OF THE DISTRICT'S BUDGET FOR THE FISCAL YEAR 2024.

Category	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
Operating Expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Capital Expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Expenses	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Operating Revenues	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Capital Revenues	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Revenues	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Surplus/Deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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: \$47,960

This year's proposed tax levy: \$48,740

A. Initially proposed tax levy: \$47,960
B. Less tax reductions due to Value Adjustment Board and other assessment changes: \$3,833
C. Actual property tax levy: \$44,127

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

Tuesday, October 1, 2024
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.

6.7 Publication on a Publicly Accessible Website



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.).

The screenshot shows the Florida Department of Revenue website. The top navigation bar includes 'Services', 'Business', 'Government', and 'Report'. The 'Featured News' section lists several items, including 'City of Ember: TRM Advertisements' and 'Sign Up for the New Emergency Alert System'. Below the news section, there are links to 'List of Hurricane Shelters', 'Evacuation Routes & Zones', and 'Live Hurricane Updates'. The main content area is divided into two columns. The left column contains a 'BUDGET SUMMARY' for the 'BENVY COUNTY PUBLIC SCHOOL DISTRICT'. The right column contains a 'NOTICE OF PROPOSED TAX INCREASE'.

BUDGET SUMMARY
BENVY COUNTY PUBLIC SCHOOL DISTRICT

Line Item	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500
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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 \$47,960
 B. Less tax reductions due to Value Adjustment Board and other assessment changes \$3,833
 C. Actual property tax levy \$44,130

This year's proposed tax levy \$48,740

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

Tuesday, October 1, 2024
 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.

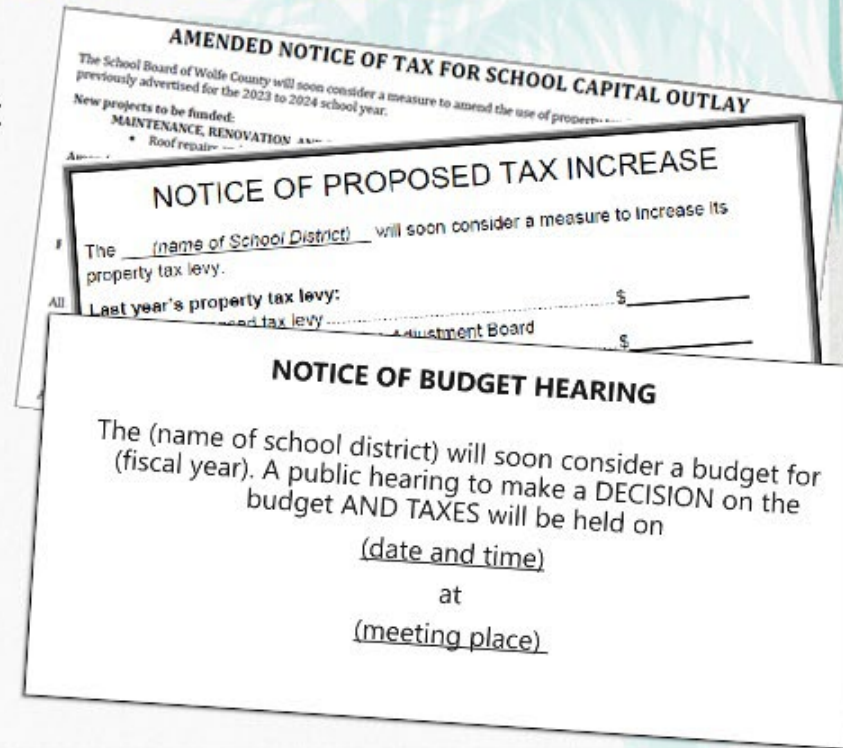
6.8 Types of TRIM Advertisements



Types of TRIM Advertisements

In this section, we will learn about different types of TRIM advertisements, including:

- *Notice of Proposed Tax Increase*
- *Notice of Budget Hearing*
- *Notice of Tax for School Capital Outlay*
- *Budget Summary*
- *Amended Notice of Tax for School Capital Outlay*
- *Notice of Continuation*
- *Notice of Rescheduled Hearing*



6.9 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 Budget Hearing* when percent change is **equal to or less** than 0%.

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

Let's learn more about these notices.



6.10 Notice of Budget Hearing Advertisement

Florida
DEPARTMENT OF REVENUE

Notice of Budget Hearing Advertisement

The school district uses the *Notice of Budget Hearing* ad when the school district proposes a millage rate that is **equal to or less than** the current year's rolled back rate.

NOTICE OF BUDGET HEARING
The Island County Public School District will soon consider a budget for 2023-2024.
A public hearing to make a DECISION on the budget AND TAXES will be held on:

**July 15, 2023
5:11 PM**

**Island County Public School District Board Room
9102 Gulf Way, Blue Laguna, FL 33470**

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY
The Island County Public School District is authorized to issue bonds for the purpose of financing capital outlay projects. The bonds will be sold in one or more series, and the interest on the bonds will be paid from the proceeds of the bonds. The bonds will be sold at a public hearing on July 15, 2023, at 5:11 PM, at the Island County Public School District Board Room, 9102 Gulf Way, Blue Laguna, FL 33470. The bonds will be sold at a public hearing on July 15, 2023, at 5:11 PM, at the Island County Public School District Board Room, 9102 Gulf Way, Blue Laguna, FL 33470. The bonds will be sold at a public hearing on July 15, 2023, at 5:11 PM, at the Island County Public School District Board Room, 9102 Gulf Way, Blue Laguna, FL 33470.

CRITERIA FOR SCHOOL CAPITAL OUTLAY PROJECTS
1. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE SAFETY OF STUDENTS AND STAFF.
2. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE QUALITY OF EDUCATION.
3. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE EFFICIENCY OF SCHOOL OPERATIONS.
4. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE AESTHETIC APPEAL OF SCHOOL FACILITIES.
5. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE ENVIRONMENTAL QUALITY OF SCHOOL FACILITIES.
6. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE HISTORICAL SIGNIFICANCE OF SCHOOL FACILITIES.
7. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE CULTURAL SIGNIFICANCE OF SCHOOL FACILITIES.
8. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE SCIENTIFIC SIGNIFICANCE OF SCHOOL FACILITIES.
9. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE ARTISTIC SIGNIFICANCE OF SCHOOL FACILITIES.
10. PROJECTS MUST BE NECESSARY TO MAINTAIN OR IMPROVE THE LITERARY SIGNIFICANCE OF SCHOOL FACILITIES.

**Island County Public School District Board Room
9102 Gulf Way, Blue Laguna, FL 33470**

FLORIDA DEPARTMENT OF REVENUE

6.11 Notice of Budget Hearing Advertisement

Florida
DEPARTMENT OF REVENUE

Notice of Budget Hearing Advertisement

The *Notice of Budget Hearing* does not have a size requirement. The ad must:

- Be published within **29 days** of certification of taxable value
- Not deviate from the specified language
- Have an adjacent *Budget Summary* ad **and** *Notice of Capital Outlay* ad, if applicable



The school district must hold the hearing **two to five days** after advertising.

NOTICE OF BUDGET HEARING
The Island County Public School District will soon consider a budget for 2023-2024.
A public hearing to make a DECISION on the budget AND TAXES will be held on:
**July 15, 2023
5:11 PM**
Island County Public School District Board Room
9102 Surf Way, Deer Lagoon, FL 33470

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY
The Island County Public School District is authorized to issue bonds for the purpose of financing capital outlay projects. The bonds will be sold in a public offering and the proceeds will be used to finance the projects. The bonds will be sold in a public offering and the proceeds will be used to finance the projects.

CRITERIA FOR SCHOOL CAPITAL OUTLAY PROJECTS
1. The project must be a capital outlay project.
2. The project must be a capital outlay project.
3. The project must be a capital outlay project.

6.12 Notice of Budget Hearing Advertisement Example

Notice of Budget Hearing Advertisement Example

NOTICE OF BUDGET HEARING

The Island County School District will soon consider a budget for 2025-2026.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

**Friday, January 10, 2025
5:01 PM**

at

**Island County Public School District Board Room
9102 Surf Way, Blue Lagoon, FL 45678**

Notice of Budget Hearing
advertisement

Notice of Budget Hearing
newspaper advertisement example

Island County School District
Island County, Florida School District
Year of 2025-2026

THE FOLLOWING INFORMATION IS PROVIDED TO THE PUBLIC TO ASSIST IN THE BUDGET HEARING PROCESS

2025-2026 BUDGET		2024-2025 BUDGET		2023-2024 BUDGET		2022-2023 BUDGET	
Category	Amount	Category	Amount	Category	Amount	Category	Amount
Operating Expenses (Excluding Debt Service)	1,234,567	Operating Expenses (Excluding Debt Service)	1,123,456	Operating Expenses (Excluding Debt Service)	1,012,345	Operating Expenses (Excluding Debt Service)	901,234
Capital Expenses (Excluding Debt Service)	567,890	Capital Expenses (Excluding Debt Service)	456,789	Capital Expenses (Excluding Debt Service)	345,678	Capital Expenses (Excluding Debt Service)	234,567
Debt Service	123,456	Debt Service	112,345	Debt Service	101,234	Debt Service	90,123
TOTAL BUDGET	1,925,913	TOTAL BUDGET	1,692,590	TOTAL BUDGET	1,459,257	TOTAL BUDGET	1,225,924

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Island County School District will soon consider a budget for 2025-2026. A public hearing to make a DECISION on the budget AND TAXES will be held on:

**Friday, January 10, 2025
5:01 PM**

at

**Island County Public School District Board Room
9102 Surf Way, Blue Lagoon, FL 45678**

NOTICE OF BUDGET HEARING

The Island County Public School District will soon consider a budget for 2025-2026.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

**Friday, January 10, 2025
5:01 PM**

at

**Island County Public School District Board Room
9102 Surf Way, Blue Lagoon, FL 45678**

**Island County Public School District Board Room
9102 Surf Way, Blue Lagoon, FL 45678**



Thank You! Weather Beach is closed due to sharks in the area.

A shark attack happened on Wednesday afternoon at Weather Beach. A beachgoer was wading in their feet deep water when the shark occurred. The shark was about 10 feet long and it was about 10 feet deep. The shark was about 10 feet long and it was about 10 feet deep. The shark was about 10 feet long and it was about 10 feet deep.

6.14 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 published within **29 days** of certification of taxable value
- Must use 100% of tax levies
- Must be at least a **quarter-page**
- Must have an adjacent *Budget Summary* ad and a *Notice of Capital Outlay* ad (if applicable)
- Must **not** deviate from the specified language



The school district must hold the hearing **two to five days** after the ads are published.

6.15 Example of Incorrect Notice of Proposed Tax Increase Advertisement

Florida
DEPARTMENT OF REVENUE

Example of Incorrect Notice of Proposed Tax Increase Advertisement

TRIM requires the *Notice of Proposed Tax Increase* to be at least one quarter page in size. The size requirement ensures visibility to taxpayers.



In this example, the notice does not meet the quarter-page size requirement.

Public Notices

Search

Services Business Government Report

Featured News

- September 18, 2025
City of Busby: Notice of Proposed Tax Increase and Budget Summary
- September 18, 2025
Sign Up for the New Emergency Alert System
- September 18, 2025
Town of Wash: Notice of Budget Hearing and Budget Summary

More News

Calendar

- City of Busby: Notice of Proposed Tax Increase and Budget Summary

ON AIR

List of Hurricane Shelters

Evacuation Routes & Zones

Live Hurricane Updates

NOTICE OF PROPOSED TAX INCREASE

The Busby, Missouri, Board of Public Safety has adopted a proposed tax increase for the year 2026. The proposed tax increase is for the purpose of funding the City's operations and capital projects. The proposed tax increase is for the purpose of funding the City's operations and capital projects. The proposed tax increase is for the purpose of funding the City's operations and capital projects.

Property Class	Current Rate	Proposed Rate	Current Amount	Proposed Amount
Residential	0.0015	0.0016	\$1,500.00	\$1,600.00
Commercial	0.0025	0.0026	\$2,500.00	\$2,600.00
Industrial	0.0035	0.0036	\$3,500.00	\$3,600.00
Manufacturing	0.0045	0.0046	\$4,500.00	\$4,600.00
Other	0.0055	0.0056	\$5,500.00	\$5,600.00

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Board of Public Safety has adopted a proposed tax increase for the year 2026. The proposed tax increase is for the purpose of funding the City's operations and capital projects. The proposed tax increase is for the purpose of funding the City's operations and capital projects. The proposed tax increase is for the purpose of funding the City's operations and capital projects.

6.16 Notice of Proposed Tax Increase Ad Example

Florida
DEPARTMENT OF REVENUE

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

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Reminder

Example of a *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)

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.

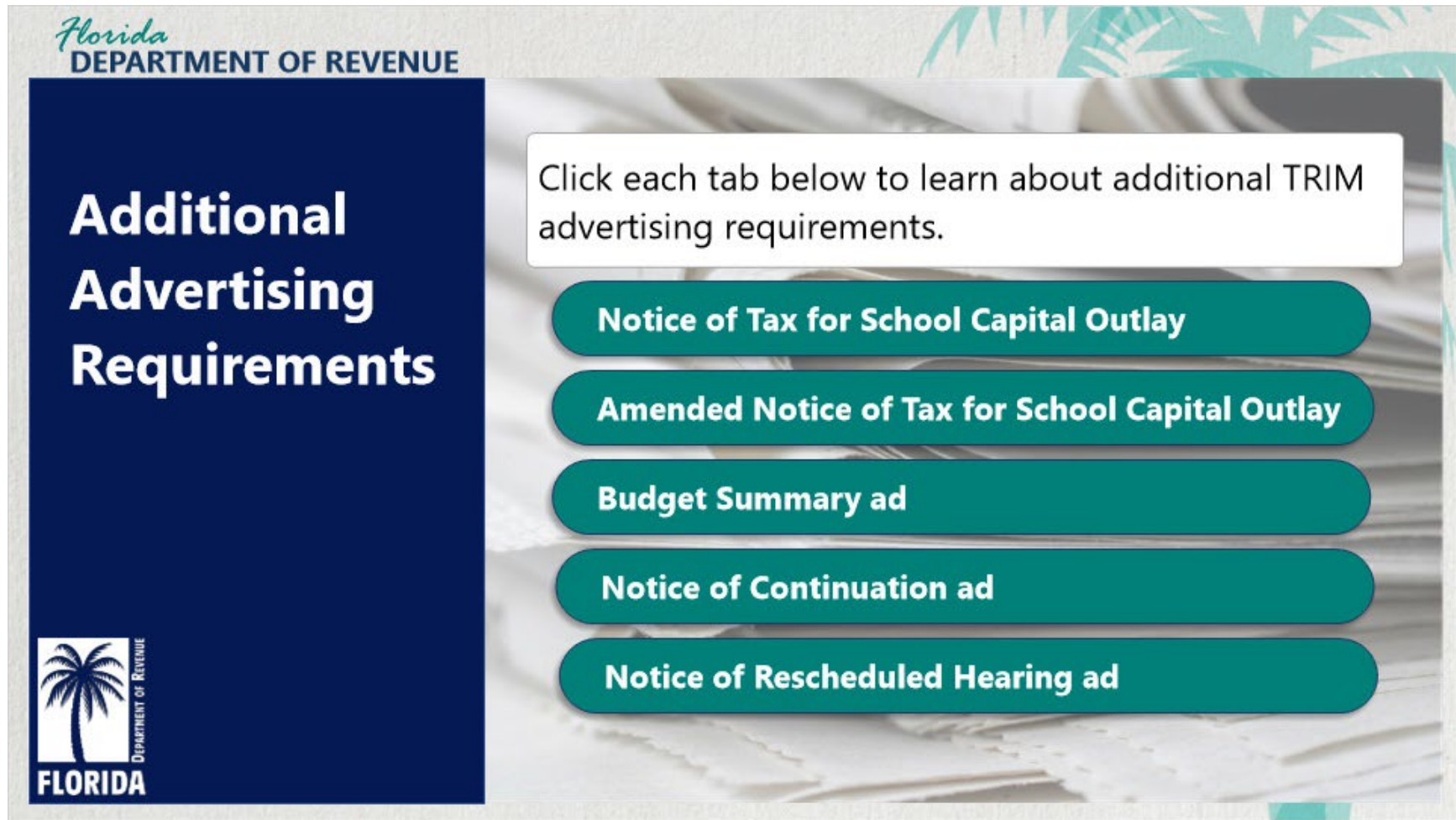
The required portion has (#2) **increased** by (#3) **1.5** percent and represents approximately (#4) **seven tenths** of the total proposed taxes.

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.

6.18 Additional Advertising Requirements



The screenshot displays the Florida Department of Revenue's website interface. On the left, a dark blue sidebar contains the department's logo and the title 'Additional Advertising Requirements'. The main content area has a light background with a document texture. It features a white instruction box at the top, followed by five teal-colored buttons arranged vertically, each representing a different type of advertising requirement.

Florida
DEPARTMENT OF REVENUE

Additional Advertising Requirements

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

- Notice of Tax for School Capital Outlay
- Amended Notice of Tax for School Capital Outlay
- Budget Summary ad
- Notice of Continuation ad
- Notice of Rescheduled Hearing ad


DEPARTMENT OF REVENUE
FLORIDA

6.19 Budget Summary Millage Rate Ad

[illegible]

6.20 Budget Summary Ad Requirements

Budget Summary Ad Requirements

The *Budget Summary* advertisement must have an adjacent:

- Quarter page *Notice of Proposed Tax Increase or Notice of Budget Hearing* advertisement
- *Notice of Tax for School Capital Outlay* advertisement, if applicable

BUDGET SUMMARY									
School District									
Fiscal Year 2023-2024									
*THE PROPOSED OPERATING BUDGET EXPENDITURES ON SCHOOL DISTRICT ARE 6.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES									
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP: One decimal place									
PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL 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	7.9220			
ESTIMATED REVENUES									
Federal Sources	128,459	GENERAL FUND	2,142,497	SPECIAL REVENUE	4,889	DEBT SERVICE	78,053	CAPITAL PROJECTS	4,882
State Sources	10,821,367		9,589		54,649		78,053	PERMANENT FUND	625,000
Local Sources	10,163,589		10,416,9		73,322		993,947	ENTERPRISE FUND	95,825
TOTAL SOURCES	20,313,435		2,396,249		132,780		1,076,882		625,000
Transfers In	285,937								95,825
Fund Balances/Reserves/Net Assets	2,096,587		139,200		39,266		1,163,911		725,236
TOTAL REVENUES, TRANSFERS, & FUND BALANCES/NET POSITION	22,695,439		2,445,549		172,046		2,240,793		1,550,236
APPROPRIATION, EXPENDITURES									
Instruction	11,920,757		539,688						12,460,445
Payroll 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	200,000								200,000
General Administration	475,907		97,986						573,893
School Administration	1,074,563								1,074,061
Facilities Acquisition and Construction	127,434		32,320				1,096,935		1,256,689
Food Services	410,336						40,000		450,336
Plant Services			1,444,800						1,444,800
Central Services	414,362		5,305						526,702
Payroll 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						3,229		934,516
Administrative Technology Services	90,000								90,000
Community Services	408,467		6,721						415,188
Debt Services	13,842				133,009			398,726	465,554
TOTAL APPROPRIATIONS, EXPENDITURES	21,688,254		2,445,549		133,009		1,335,174		26,087,497
Transfers Out									285,937
Fund Balances/Reserves/Net Assets					39,507		371,861		951,610
TOTAL TRANSFERS, & FUND BALANCES/NET POSITION	22,695,439		2,445,549		172,516		1,908,035		86,985
Verify the Budget is Balanced									
The proposed operating and total budget are within the millage rate authorized by voters in the prior year.									

Hover your mouse over the ad to view larger image.

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							
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		39,807	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.							

One decimal place

Verify the Budget is Balanced

6.21 Budget Summary Ad Requirements

Florida
DEPARTMENT OF REVENUE

Budget Summary Ad Requirements

The *Budget Summary* advertisement must show all proposed millage rates to the school district:

- Required Local Effort (RLE) including prior period funding adjustment
- Capital Outlay
- Discretionary Operating
- Discretionary Capital Improvement
- Additional Voted Millage
- Voted debt service

BUDGET SUMMARY							
School District							
Fiscal Year 2023-2024							
*THE PROPOSED OPERATING BUDGET EXPENDITURES ON [REDACTED] SCHOOL DISTRICT ARE 6.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES							
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL 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	128,419	1,142,497	4,889	4,882			2,280,727
State Sources	10,821,067	9,383	54,569	78,013			10,933,772
Local Sources	10,163,589	15,419	73,322	99,147	625,000	95,825	12,105,852
TOTAL SOURCES	20,313,415	2,396,249	132,780	1,676,882	625,000	95,825	24,556,551
Transfers In	285,937						285,937
Fund Balances/Reserves/Net Assets	2,096,087	139,200	39,264	1,163,911	725,236	25,363	4,189,645
TOTAL REVENUES, TRANSFERS & FUND BALANCES/NET POSITION	22,695,439	2,445,549	172,044	2,840,793	1,350,236	121,190	29,025,251
EXPENDITURES							
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Instructional	11,920,757	539,688					12,460,445
Payroll Personnel Services	990,044	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	28,917					93,140
Instructional Related Technology	100,000	3,000					103,000
School Board	200,000						200,000
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
Payroll Transportation Services	1,235,305	21,642		195,000			1,451,947
Operation of Plant	2,305,699	3,600					2,309,299
Maintenance of Plant	931,287			3,229			934,526
Administrative Technology Services	90,000						90,000
Community Services	408,407	6,721					415,128
Debt Services	533,621		133,009				666,554
TOTAL APPROPRIATIONS, EXPENDITURES	21,688,254	2,445,549	133,009	1,335,174	398,726	86,985	26,087,697
Transfers Out	1,007,485		38,507	571,816	285,937		2,893,745
Fund Balances/Reserves/Net Assets					951,610		951,610
TOTAL TRANSFERS & FUND BALANCES/NET POSITION	22,695,439	2,445,549	172,516	1,906,990	1,350,236	86,985	29,025,251

Hover your mouse over the ad to view larger image.

6.22 Budget Summary Ad Requirements

Florida
DEPARTMENT OF REVENUE

Budget Summary Ad Requirements

The *Budget Summary* advertisement must also:

- Show all funds
- Have a balanced budget; balance all funds and the total of all funds
- Include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year

BUDGET SUMMARY							
School District							
Fiscal Year 2023-2024							
*THE PROPOSED OPERATING BUDGET EXPENDITURES ON [REDACTED] SCHOOL DISTRICT ARE 6.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES							
PROPOSED MILEAGE LEVIES SUBJECT TO 10-MILL CAP				PROPOSED MILEAGE LEVIES NOT SUBJECT TO 10-MILL CAP			
One decimal place							
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 MILEAGE	0.7220		
ESTIMATED REVENUES							
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	126,419	1,142,497	4,889	4,882			2,280,727
State Sources	10,821,067	9,383	54,569	78,013			10,935,727
Local Sources	10,163,889	15,419	73,322	99,147	625,000	95,825	12,105,852
TOTAL SOURCES	20,111,415	2,396,249	132,780	1,676,882	625,000	95,825	24,558,151
Transfers In	285,937						285,937
Fund Balances/Reserves/Net Assets	2,096,087	139,200	39,264	1,163,911	725,236	25,363	4,189,161
TOTAL REVENUES, TRANSFERS & FUND BALANCES/NET ASSETS	22,493,439	2,445,549	172,044	2,840,793	1,350,236	121,190	29,025,251
EXPENDITURES							
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
APPROPRIATION, EXPENDITURES	11,920,757	539,688					12,460,445
Instruction	990,044	234,412					1,224,456
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	28,917					93,140
Instructional Related Technology	100,000	3,000					103,000
School Board	200,000						200,000
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	2,305,699	3,600					2,309,299
Maintenance of Plant	931,287			3,229			934,516
Administrative Technology Services	90,000						90,000
Community Services	408,467	6,721					415,188
Debt Services	133,621		133,009				266,630
TOTAL APPROPRIATIONS, EXPENDITURES	21,688,754	2,445,549	133,009	1,335,174	398,726	86,985	26,087,697
Transfers Out	1,007,181		38,547	171,816	285,937		2,003,481
Fund Balances/Reserves/Net Assets							
TOTAL TRANSFERS & FUND BALANCES/NET ASSETS	22,493,439	2,445,549	172,044	2,840,793	1,350,236	121,190	29,025,251

Hover your mouse over the ad to view larger image.

6.23 Budget Summary Ad Requirements

Florida
DEPARTMENT OF REVENUE

Budget Summary Ad Requirements

Let's take a closer look at
an example of a *Budget
Summary* advertisement.

BUDGET SUMMARY							
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-MILL 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	15,4169	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 amounts adopted and/or used in this budget are on file in the office of the above referenced taxing authority as a public record.

6.24 Notice of Continuation Ad

Notice of Continuation Ad

If circumstances beyond the school district's control cause the hearing to be recessed, the school district must publish a *Notice of Continuation*.



The hearing should be recessed, not adjourned.

THURSDAY JULY 11, 2023



Serial arsonist on the loose
Police believe it's the same person

NOTICE OF CONTINUATION
The tentative budget hearing held on July 7, 2023, for the
Palm Beach County School District was recessed and will be
restarted on:

July 14, 2023
7:11 PM
at
Orange County Center
2100 N. Ave. B
Orlando, FL 32817



Coral Island will be closed
For environmental reasons

After speaking with environmentalists, officials concluded that it is best for Coral Island to be closed. The island will remain closed until further notice. Officials say they are unsure if they will ever reopen the island to the public.

6.25 Notice of Continuation Ad Requirements

Florida
DEPARTMENT OF REVENUE

Notice of Continuation Ad Requirements

The *Notice of Continuation* advertisement:

- Must not deviate from the specified language
- Has no size requirement
- Requires no accompanying ads



The school district must hold the hearing two to five days after the ad is published.

THURSDAY JULY 11, 2023



Richard Thomas, Fire Chief, stands in front of a pile of rubble that was once a house destroyed by the fire.

Serial arsonist on the loose

Police believe it's the same person

—TOM MANNING

Police won't give many details on the investigation as it is still active. However, they believe that it is the same person that burned down the first house. The houses were at different sites and police are trying to figure out if there is a connection between them or if the houses were chosen at random. They don't have any leads for anyone's suspicion.

If there is a person with information regarding the first, please call the Pinellas County Sheriff's Office at (727) 555-6000 or submit an anonymous tip online at www.pinellascounty.gov/crime/anonymous. Tips that lead to an arrest will receive a \$10,000 reward.

NOTICE OF CONTINUATION

The tentative budget hearing held on July 7, 2023, for the Pinellas County School District was continued and will be continued on:

July 14, 2023
7:15 PM
at
Orange Grove Center
2120 79th Ave SE
St. Petersburg, FL 33717



Coral Reefs: An underwater garden of the coral reefs.

Coral Island will be closed

For environmental reasons

—TOM MANNING

Officials have decided to close off Coral Island to the public. A popular destination that was once a thousand visitors a day. The island is not connected to the mainland, and is the only option to go to the island.

Island would take a few things or something else and go down on the island. The problem for officials is that they would destroy the reef while taking their time. They were worried by their local residents who would not be able to see any "coral" island.

The top of destroying the part of the reef, but was left on the island. Right underneath the floating on the island, and it was going up. The reef had made the small waves. Right had started going into the water as well.

Fish and turtles were found with plastic cups broken around their neck. Turtles were often seen digging through the trash for things they could eat.

The local that someone picked up the island's trash couldn't handle the demand. Some trucks are couldn't be emptied. The local comes out a day for trash pickup.

There are signs that are placed in the middle of the things they bring, and to take their trash with them. If the trash can't be full.

With trash pickup and the trash being dropped, officials had a meeting on May 28, 2023, to discuss what the best option would be.

After speaking with environmentalists, officials concluded that it is best for Coral Island to be closed. The island will happen on July 1, 2023. Officials say they are unsure if they will ever reopen the island to the public.

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Issue 42

WORLD NEWS

6.26 Notice of Continuation Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Continuation Ad Example


FLORIDA

NOTICE OF CONTINUATION

The tentative budget hearing held on July 7, 2023, for the Pumpkin County School District was recessed and will be continued on:

**July 14, 2023
7:11 PM
at
Orange Grove Center
3156 70th Ave N,
Farmland, FL 77777**

THURSDAY JULY 13, 2023



Serial arsonist on the loose
Police believe it's the same person

NOTICE OF CONTINUATION

The tentative budget hearing held on July 7, 2023, for the Pumpkin County School District was recessed and will be continued on:

**July 14, 2023
7:11 PM
at
Orange Grove Center
3156 70th Ave N,
Farmland, FL 77777**


Coral Island will be closed
For environmental reasons

THURSDAY

Officials have decided to close off Coral Island to the public. A popular destination that was once a threat to the island. The island is not connected to the mainland, and is the only option left to go to the island.

After speaking with environmentalists, officials concluded that it is best for Coral Island to be closed. The island will be closed on July 14, 2023. Officials say they are unsure if they will ever reopen the island to the public.

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ISSUE 40

6.27 Notice of Rescheduled Hearing Ad Requirements

Florida
DEPARTMENT OF REVENUE

Notice of Rescheduled Hearing Ad Requirements

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

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

TUESDAY JULY 11, 2023



Smile. Kittens are dressed up for photos to make them more appealing.

Local shelters see an influx of animals

200 cats and kittens removed from one home

—TIM MURPHY

Police were called to a house early Wednesday morning. Neighbors complained of ungarbage throughout the night and the stench coming from the house was becoming unbearable.

When police arrived, they said the odor was so bad that what they opened their car doors, they could smell it. They saw four constant noise coming from inside the house. After the homeowner opened the door to speak with the officers, they noticed cats and kittens all over the floor and furniture. The smell was worse inside as it smelled like ammonia.

The homeowner wouldn't let the police inside. The police called animal services and a mental health specialist. They evaluated the homeowner and decided that she should go to a mental hospital so that they could run tests on her. She was escorted out and animal services went inside to collect the animals.

"We are asking for help with adopting or fostering animals."

—Valerie Aki, Director

NOTICE OF RESCHEDULED HEARING

The tentative hearing adopting a millage rate and budget for July 5, 2023, for the Alachua County School District is being rescheduled due to Hurricane Fiona.

A rescheduled final budget hearing will be held on:

July 15, 2023
11:15 AM
at
Alachua County School Board Room
2440 Harry Road, Sebring, FL 33860

They found a total of two hundred cats and kittens in the home. Most were thin and dirty. They were kept inside, and the litter boxes were filled with feces. They were sent to different shelters across the city. Other counties offered to take some of the kittens in. For those interested in adopting the cats or kittens, check the local shelters in Alachua County and neighboring counties.

6

Issue 43

6.28 Notice of Rescheduled Hearing Ad Requirements

Florida
DEPARTMENT OF REVENUE

Notice of Rescheduled Hearing Ad Requirements

The school district should post an 8.5 X 11 inch copy of the notice at the place of the original hearing. The notice:

- Must not deviate from the specified language
- Has no size requirement
- Requires no accompanying ads



The school district must hold the hearing two to five days after the ad is published.

TUESDAY JULY 11, 2023



Smile. Kittens are dressed up for photos to make them more appealing.

Local shelters see an influx of animals

200 cats and kittens removed from one home

— TBM MEMBER

Police were called to a house early Wednesday morning. Neighbors complained of ungarbage throughout the night and the stench coming from the house was becoming unbearable.

When police arrived, they said the odor was so bad that what they smelled from the house, they could smell it. They said the odor was coming from inside the house. After the homeowner opened the door to speak with the officers, they noticed cats and kittens all over the floor and furniture. The smell was worse inside as it smelled like ammonia.

The homeowner wouldn't let the police inside. The police called animal services and a mental health specialist. They evaluated the homeowner and decided that she should go to a mental hospital so that they could run tests on her. She was escorted out and animal services went inside to collect the animals.

"We are asking for help with adopting or fostering animals."

— Valeria Aki, Director

They found a total of two hundred cats and kittens in the home. Most were thin and dirty. They were kept inside, and the litter boxes were filled with feces. They were sent to different shelters across the city. Other counties offered to take some of the kittens in. For those interested in adopting the cats or kittens, check the local shelters in Alachua County and neighboring counties.

NOTICE OF RESCHEDULED HEARING

The tentative hearing adopting a millage rate and budget for July 5, 2023, for the Alachua County School District is being rescheduled due to Hurricane Fiona.

A rescheduled final budget hearing will be held on:

July 15, 2023
11:11 AM
at
Alachua County School Board Room
2400 Barry Road, Dwyer, FL 32090

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Issue 43

6.29 Notice of Rescheduled Hearing Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Rescheduled Hearing Ad Example



NOTICE OF RESCHDULED HEARING

The tentative hearing adopting a millage rate and budget on July 5, 2023, for the Atlas County School District is being rescheduled due to Hurricane Nova. A rescheduled final budget hearing will be held on:

**July 15, 2023
11:11 AM
at
Atlas County School Board Room
2468 Starry Road, Dipper, FL 88888**

TUESDAY JULY 11, 2023



While kittens are dressed up for photos to make them more appealing.

Local shelters see an influx of animals

200 cats and kittens removed from one home

TEAM MEMBER

Once more called to a house early Wednesday morning, neighbors complained of unpleasantness throughout the night and the stench coming from the house was becoming unbearable.

When police arrived, they said the odor was so bad that what they smelled from their car doors, they could smell it. They saw a faint light coming from inside the house. After the homeowner opened the door to speak with the officers, they found cats and kittens all over the floor and furniture. The smell was worse inside as it smelled like ammonia.

The homeowner wouldn't let the police inside. The police called animal services and a mental health specialist. They evaluated the homeowner and decided that she should go to a mental hospital so that they could run tests on her. She was escorted out and animal services went inside to collect the animals.

**NOTICE OF RESCHEDULED
HEARING**

The tentative hearing adopting a millage rate and budget on July 5, 2023, for the Atlas County School District is being rescheduled due to Hurricane Nova. A rescheduled final budget hearing will be held on:

**July 15, 2023
11:11 AM
at
Atlas County School Board Room
2468 Starry Road, Dipper, FL 88888**

**"We are asking
for help with
adopting or
fostering
animals."**

Valerie Aki, Director

They found a total of two hundred cats and kittens in the home. Most were thin and dirty. They were kept inside, and the litter boxes were filled with feces. They were sent to different shelters across the city. Other counties offered to take some of the kittens in. For those interested in adopting the cats or kittens, check the local shelters in Atlas County and neighboring counties.

Issue 43

6.30 Notice of Tax for School Capital Outlay

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay

If a school district intends to levy capital outlay taxes, then the school district must advertise its intent in a *Notice of Tax for School Capital Outlay*. The notice must:

- Be a **quarter page**
- Be adjacent to the *Notice of Proposed Tax Increase or Budget Hearing and Budget Summary* advertisements
- Specify the projects and number of school buses the additional taxes will fund
- **Not** deviate from the specified language

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (name of school district) will soon consider a measure to * impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** \$ (amount), to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Root repairs and replacement

Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)

Purchase of 40 school buses

Purchase of maintenance vehicles

Lease of driver's education vehicles

Lease purchase of security vehicles

Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND

OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR

ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase school furniture and equipment for new elementary school

Lease purchase of new computers

Lease of tablets

Purchase software application for district wide administration of personnel

Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities

Annual master lease payments for site purchases

Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

6.31 Notice of Tax for School Capital Outlay Requirements



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.



6.32 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 Friday 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 leave 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 on 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 serious, 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

Page 1

6.33 Notice of Tax for School Capital Outlay Categories

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Categories

Categories on the *Notice of Tax for School Capital Outlay* include:

New Construction and Remodeling

Maintenance, Renovation, and Repair

Motor Vehicle Purchases

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (name of school district) will soon consider a measure to ** impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** \$ (amount) to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Roof repairs and replacement

Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)

Purchase of 40 school buses

Purchase of maintenance vehicles

Lease of driver's education vehicles

Lease purchase of security vehicles

Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs permitted by Florida Statute

Roof repairs and replacement

Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

6.34 Notice of Tax for School Capital Outlay Categories

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Categories

Categories on the *Notice of Tax for School Capital Outlay* include:

New and Replacement Equipment, Computer and Device Hardware and Operating System Software Necessary for Gaining Access to or Enhancing the Use of Electronic and Digital Instructional Content and Resources, and Enterprise Resource Software

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (name of school district) will soon consider a measure to ** impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** \$ (amount), to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Root repairs and replacement

Removal and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)

Purchase of 40 school buses

Purchase of maintenance vehicles

Lease of driver's education vehicles

Lease purchase of security vehicles

Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase school furniture and equipment for new elementary school. Lease-purchase of new computers

Lease of tablets

Purchase software application for district wide administration of personnel

Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities. Annual master lease payments for site purchases

Permit fees and certificates of participation for 2 new elementary schools and 5 middle schools

Removal of hazardous waste

6.35 Notice of Tax for School Capital Outlay Categories

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Categories

Categories on the *Notice of Tax for School Capital Outlay* include:

Payments for Educational Facilities and Sites Due Under a Lease-Purchase Agreement

Payments for Renting and Leasing Educational Facilities and Sites

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (name of school district) will soon consider a measure to ** impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** \$ (amount) to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities

Annual master lease payments for site purchases

Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase school furniture and equipment for new elementary school

Lease-purchase of new computers

Lease of tablets

Purchase software application for district-wide administration of personnel

License resource or software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities

Annual master lease payments for site purchases

Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

6.36 Notice of Tax for School Capital Outlay Categories

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Categories

Categories on the *Notice of Tax for School Capital Outlay* include:

Payments of Loans Approved Pursuant to SS.
111.14 and 1011.15, F.S.

Payment of Costs of Compliance with
Environmental Statutes, Rules, and Regulations

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (name of school district) will soon consider a measure to * impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** \$ (amount), to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Root repairs and replacement

Removal and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase school furniture and equipment for new elementary school. Lease-purchase of new computers.

Lease of tablets

Purchase software application for district wide administration of personnel

Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities. Annual master lease payments for site purchases

On-site service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR LEASING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease on campus for research workshop

Leasing educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

6.37 Notice of Tax for School Capital Outlay Categories

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Categories

Categories on the *Notice of Tax for School Capital Outlay* include:

Payment of Premiums for Property and Casualty Insurance Necessary to Insure the Educational and Ancillary Plants of the School District

Payment of Costs of Leasing Relocatable Educational Facilities

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on (**date and time**) at (**meeting place**).
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

6.38 Notice of Tax for School Capital Outlay Categories

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Categories

Categories on the *Notice of Tax for School Capital Outlay* include:

Payment of Private Entities to Offset the Cost of School Buses Pursuant to S. 1011.71(2)(i), F.S.

Payment of Costs of Opening Daily Collection for Library Media Center

Payment of Salaries and Benefits

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of new classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on (**date and time**) at (**meeting place**).

A **DECISION** on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

6.39 Charter School Capital Outlay Projects

Florida
DEPARTMENT OF REVENUE

Charter School Capital Outlay Projects

Projects on the *Notice of Tax for School Capital Outlay* include:

Purchase of Real Property

Construction of School Facilities

Purchase or Lease of Permanent or Relocatable
School Facilities

Purchase of Vehicles to Transport Students

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on (*date and time*) at (*meeting place*).
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

6.40 Charter School Capital Outlay Projects

Florida
DEPARTMENT OF REVENUE

Charter School Capital Outlay Projects

Projects on the *Notice of Tax for School Capital Outlay* include:

Renovation, Repair, and Maintenance of School Facilities

Payment of the Cost of Premiums for Property and Casualty Insurance Necessary to Insure School Facilities

Purchase or Lease of Driver's Education Vehicles, Maintenance Vehicles, Security Vehicles, or Vehicles Used in Storing or Distributing Materials and Equipment

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY/MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

6.41 Charter School Capital Outlay Projects

Florida
DEPARTMENT OF REVENUE

Charter School Capital Outlay Projects

Projects on the *Notice of Tax for School Capital Outlay* include:

Computer and Device Hardware and Operating System Software Necessary for Gaining Access to or Enhancing the Use of Electronic and Digital Instructional Content and Resources, and Enterprise Resource Software

Payment of Costs of Opening Day Collection for Library Media Center

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on (*date and time*) at (*meeting place*).
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

6.42 Notice of Tax for School Capital Outlay

Florida
DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay

The final statement on the *Notice of Tax for School Capital Outlay* states:

"All concerned citizens are invited to a public hearing to be held on **(date and time)** at **(meeting place)**. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing."

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **(date and time)** at **(meeting place)**.
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

All concerned citizens are invited to a public hearing to be held on **(date and time)** at **(meeting place)**.
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

6.43 Amended Notice of Tax for School Capital Outlay

Florida
DEPARTMENT OF REVENUE

Amended Notice of Tax for School Capital Outlay



If a school district needs to amend the list of previously advertised or adopted capital outlay projects, the school district must publish an *Amended Notice of Tax for School Capital Outlay* ad.

AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Wolfe County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the 2023 to 2024 school year.

New projects to be funded:

MAINTENANCE, RENOVATION, AND REPAIR

- Roof repairs and replacement

Amended projects to be funded:

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Lease of tablets

Projects to be deleted:

MOTOR VEHICLES PURCHASES

- Purchase of 10 school buses

All concerned citizens are invited to a public hearing to be held on:

July 13, 2023

at

**Wolfe County Center
1 Hill Road, Forest, FL 87654**

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

6.44 Amended Notice of Tax for School Capital Outlay Requirements



Amended Notice of Tax for School Capital Outlay Requirements

- The *Amended Notice of Tax for School Capital Outlay* ad must be published any time the school district proposes an amendment to the previously advertised and adopted *Notice of Tax for School Capital Outlay*.
- Projects must be listed under each category of new, amended, or deleted.
Categories/projects without a change may be omitted.
- The ad must be a **quarter page**.



7. Resolutions and Ordinances

7.1 Millage Resolution / Ordinance

Florida
DEPARTMENT OF REVENUE

Millage Resolution/ Ordinance

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

- Property appraiser
- Tax collector
- Department of Revenue

Florida Department of Education ESE 524 Form, Resolution Number
06-03

Form when completed (Form 06-03)
Florida Department of Education
Office of Banking & Financial Reporting
301 W. State Street, Room 301
Tallahassee, Florida 32304-0001

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF
COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
BEGINNING JULY 1, _____ AND ENDING JUNE 30, _____

WHEREAS, section 801.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser
giving the annual valuation of the county and of each of the special tax school districts, the school board shall
determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and
the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 801.17, Florida Statutes, provides for the amounts necessary to be raised for local capital
improvement millage and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the
officially adopted budget and the millage necessary to be levied for each school fund of the district for the fiscal year are
as follows:

1. DISTRICT SCHOOL TAX (Section 801.04)

a) Certified taxable value	b) Description of Levy	c) Amount to be raised	d) Millage levy
\$ _____	Required Local Effort	\$ _____	_____ mills
\$ _____	Price Based Funding Adjustment Millage	\$ _____	_____ mills
\$ _____	Total Required Millage	\$ _____	_____ mills

Line 16, DR420S

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (Section 801.04)

a) Certified taxable value	b) Description of Levy	c) Amount to be raised	d) Millage levy
\$ _____	Discretionary Operating	\$ _____	_____ mills

Line 17B, DR420S

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (Section 801.04)

a) Certified taxable value	b) Description of Levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills
\$ _____	Additional Capital Improvements	\$ _____	_____ mills

Line 17E, DR420S

Page 1
Line 17C, DR420S

ESE 524

7.2 Millage Resolution / Ordinance

Florida
DEPARTMENT OF REVENUE

Millage Resolution/ Ordinance



Submit an electronic copy of the final millage resolution or ordinance to the Department at TRIM@floridarevenue.com.

The property appraiser's receipt of the resolution or ordinance will be official notice of the millage rate the school district approved.

Florida Department of Education ESE 524 Form, Resolution Number
06-03

Printed school resolution (Form 06-03)
Florida Department of Education
Office of Statewide Financial Reporting
200 W. State Street, Room 304
Tallahassee, Florida 32304-0001

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF
COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
BEGINNING JULY 1, _____, AND ENDING JUNE 30, _____.

WHEREAS, section 2011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser
giving the assessed valuation of the county and of each of the special tax school districts, the school board shall
determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and
the millage to be levied for each such fund, including the total millage; and

WHEREAS, section 2011.05, Florida Statutes, provides for the amounts necessary to be raised for local capital
improvement millage and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the
officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are
as follows:

1. DISTRICT SCHOOL TAX (continued from page 1)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Required Local Effort	\$ _____	_____ mills
\$ _____	Price-Related Funding Adjustment Millage	\$ _____	_____ mills
\$ _____	Total Required Millage	\$ _____	_____ mills

Line 16, DR420S

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (continued from page 1)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Discretionary Operating	\$ _____	_____ mills

Line 17B, DR420S

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (continued from page 1)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills
\$ _____	Additional Capital Improvements	\$ _____	_____ mills

Line 17E, DR420S

Page 1
Line 17C, DR420S

ESE 524

7.3 Millage Resolution / Ordinance

Florida
DEPARTMENT OF REVENUE

Millage Resolution/ Ordinance

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

- The school district's name
- The percentage increase over the rolled-back rate
- Each adopted millage rate
- The rolled-back rate

Florida Department of Education ESE 524 Form, Resolution Number
06-03

Print school completed form at:
Florida Department of Education
Office of Statewide Financial Reporting
317 W. State Street, Room 314
Tallahassee, Florida 32304-0001

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF
COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
BEGINNING JULY 1, _____, AND ENDING JUNE 30, _____.

WHEREAS, section 2111.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser
giving the annual valuation of the county and of each of the special tax school districts, the school board shall
determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and
the millage to be levied for each such fund, including the total millage; and

WHEREAS, section 2111.71, Florida Statutes, provides for the amounts necessary to be raised for local capital
improvement millage and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the
officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are
as follows:

1. DISTRICT SCHOOL TAX (continued from)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Required Local Effort	\$ _____	_____ mills
\$ _____	Price-Related Funding Adjustment Millage	\$ _____	_____ mills
\$ _____	Total Required Millage	\$ _____	_____ mills

Line 16, DR420S

2. DISTRICT SCHOOL TAX (DISCRETIONARY MILLAGE (continued from))

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Discretionary Operating	\$ _____	_____ mills

Line 17B, DR420S

3. DISTRICT SCHOOL TAX (ADDITIONAL MILLAGE (continued from))

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills
\$ _____	Additional Capital Improvement	\$ _____	_____ mills

Line 17E, DR420S

ESE 524

Page 1

Line 17C, DR420S

7.4 School Resolution Example

Florida
DEPARTMENT OF REVENUE

School Resolution Example

The school resolution must be adopted in a separate vote from the budget.



Florida Department of Education ESE 524 Form, Resolution Number 06-03

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LAYED

RESOLUTION OF THE DISTRICT BOARD OF COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PROVIDED AND THE MILLAGE TO BE LAYED FOR THE DISTRICT'S LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT FIRST SERVICE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, _____, AND ENDING JUNE 30, _____.

WHEREAS, section 218.10, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be used for current operating purposes and for debt service bonds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 218.17, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement millage and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millage necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (CURRENT)		(1) Amount to be raised	(2) Millage levy
(a) Certified taxable value	(b) Description of levy	1. _____	_____ mills
	Required Local Effort	2. _____	_____ mills
	State Period Funding Adjustment Millage	3. _____	_____ mills
	Total Required Millage		_____ mills
2. DISTRICT SCHOOL TAX (LOCAL CAPITAL IMPROVEMENT)		(1) Amount to be raised	(2) Millage levy
(a) Certified taxable value	(b) Description of levy	4. _____	_____ mills
	Discretionary Operating	5. _____	_____ mills
3. DISTRICT SCHOOL TAX (LOCAL CAPITAL IMPROVEMENT)		(1) Amount to be raised	(2) Millage levy
(a) Certified taxable value	(b) Description of levy	6. _____	_____ mills
	Additional Operating	7. _____	_____ mills
	Additional Capital Improvement	8. _____	_____ mills

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4. DISTRICT SCHOOL TAX (LOCAL CAPITAL IMPROVEMENT)		(1) Amount to be raised	(2) Millage levy
(a) Certified taxable value	(b) Description of levy	9. _____	_____ mills
	Local Capital Improvement	10. _____	_____ mills
	Discretionary Capital Improvement	11. _____	_____ mills
5. DISTRICT SCHOOL TAX (LOCAL CAPITAL IMPROVEMENT)		(1) Amount to be raised	(2) Millage levy
(a) Certified taxable value	(b) Description of levy	12. _____	_____ mills
	Additional Operating	13. _____	_____ mills
	Additional Capital Improvement	14. _____	_____ mills

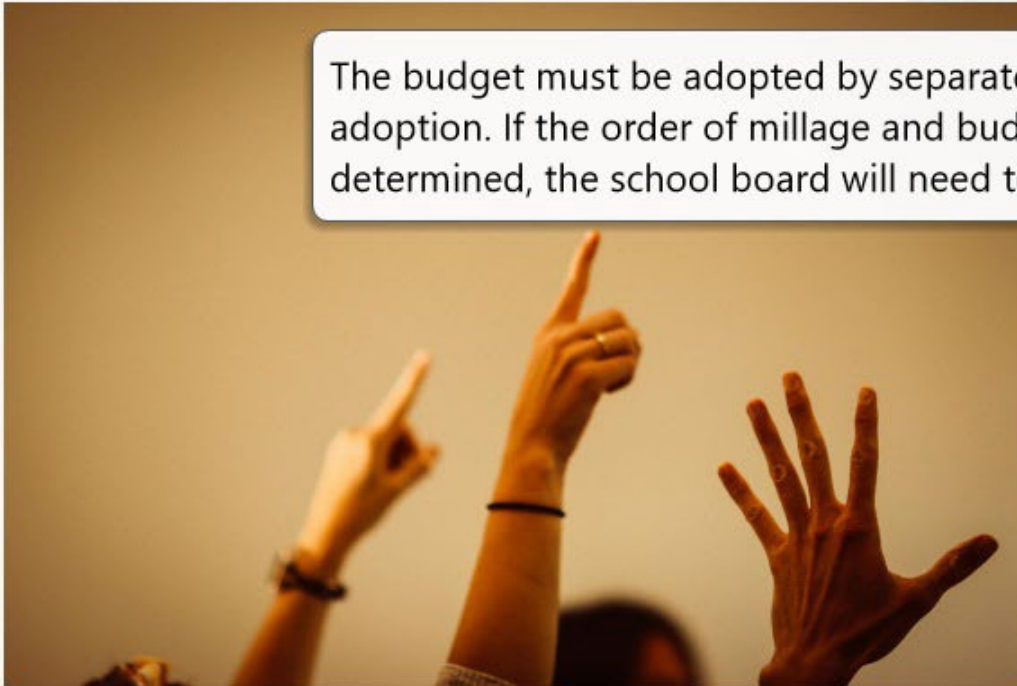
6. THE TOTAL MILLAGE RATE TO BE LAYED (7) IN LINE 10, (8) IN LINE 11, (9) IN LINE 12, (10) IN LINE 13, (11) IN LINE 14, (12) IN LINE 15, (13) IN LINE 16, (14) IN LINE 17, (15) IN LINE 18, (16) IN LINE 19, (17) IN LINE 20, (18) IN LINE 21, (19) IN LINE 22, (20) IN LINE 23, (21) IN LINE 24, (22) IN LINE 25, (23) IN LINE 26, (24) IN LINE 27, (25) IN LINE 28, (26) IN LINE 29, (27) IN LINE 30, (28) IN LINE 31, (29) IN LINE 32, (30) IN LINE 33, (31) IN LINE 34, (32) IN LINE 35, (33) IN LINE 36, (34) IN LINE 37, (35) IN LINE 38, (36) IN LINE 39, (37) IN LINE 40, (38) IN LINE 41, (39) IN LINE 42, (40) IN LINE 43, (41) IN LINE 44, (42) IN LINE 45, (43) IN LINE 46, (44) IN LINE 47, (45) IN LINE 48, (46) IN LINE 49, (47) IN LINE 50, (48) IN LINE 51, (49) IN LINE 52, (50) IN LINE 53, (51) IN LINE 54, (52) IN LINE 55, (53) IN LINE 56, (54) IN LINE 57, (55) IN LINE 58, (56) IN LINE 59, (57) IN LINE 60, (58) IN LINE 61, (59) IN LINE 62, (60) IN LINE 63, (61) IN LINE 64, (62) IN LINE 65, (63) IN LINE 66, 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7.5 Budget Resolution/Ordinance

Florida
DEPARTMENT OF REVENUE

Budget Resolution/Ordinance

The budget must be adopted by separate vote after the millage adoption. If the order of millage and budget adoption cannot be determined, the school board will need to provide the meeting minutes.



8. Certifying Compliance to the Department

8.1 Certifying Compliance to the Department



Certifying Compliance to the Department

To certify compliance to the Department, school districts submit their TRIM compliance package through OASYS eTRIM **within 30 days** of the final budget hearing using:

- *Certification of Compliance* (Form DR-487)
- *Certification of Final Taxable Value* (Form DR-422)

The image shows two overlapping forms from the Florida Department of Revenue. The top form is Form DR-487, 'CERTIFICATION OF COMPLIANCE', which includes sections for 'All Taxing Authorities, Except School Districts' and 'School Districts'. It requires submission of various documents like Form DR-422, Form DR-400, and Form DR-401. The bottom form is Form DR-422, 'CERTIFICATION OF FINAL TAXABLE VALUE', which includes a table for 'BUDGET HEARING UNDER S. 200.06(5)(b), F.S.' with columns for 'Amount of increase', 'Amount of decrease', and 'Total'. Both forms have checkboxes for 'Check if new address' and 'Check if new contact'.

8.2 Certification of Compliance (Form DR-487)

 CERTIFICATION OF COMPLIANCE Chapter 200, Florida Statutes and Sections 218.23 and 218.63, Florida Statutes		DR-487 R. 01/26 Rule 12D-16.002 F.A.C. Effective 02/26 Page 1 of 3
FISCAL YEAR: _____		County: _____
☐ Check if new address		
Taxing Authority: _____ Mailing Address: _____ Physical Address: _____ City, State, Zip: _____ Date of Final Hearing: _____		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Submit TRIM Compliance Packages in OASYS eTRIM application at https://report.oasys.floridarevenue.com/ .
All Taxing Authorities, Except School Districts WITHIN 30 DAYS OF FINAL HEARING complete certification with: ☐ 1. Proof of publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-16.002, F.A.C.) ☐ 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown; and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTER BUDGET ☐ 3. ENTIRE PAGE(S) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Proposed Tax Increase or Budget Hearing Advertisement. d. Amended Notice of Tax for School Capital Outlay. ☐ 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-16.002, F.A.C.) ☐ 5. Copy of Form DR-420B, Certification of School Taxable Value and Form DR-420DEBT, Certification of Voted Debt Millage, if applicable. ☐ 6. Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure. ☐ 7. Form DR-420V, Vote Record for Final Adoption of Millage Levy. ☐ 8. Form DR-422, Certification of Final Taxable Value, and Form DR-422DEBT, Certification of Final Voted Debt Millage, if applicable.		School Districts WITHIN 30 DAYS OF FINAL HEARING complete certification with: ☐ 1. Form DR-529, Notice of Tax Impact of the Value Adjustment Board, within 30 days of completion. ☐ 2. Copy of Form DR-420B, Certification of School Taxable Value, and Form DR-420DEBT, Certification of Voted Debt Millage, if applicable. ☐ 3. Form DR-422, Certification of Final Taxable Value, and Form DR-422DEBT, Certification of Final Voted Debt Millage, if applicable.
**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. Submit Form DR-422 when it is received from the property appraiser. If you do not submit all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F.S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.		
SIGNATURE DATE	Taxing Authority Certification: _____ (certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.)	
	Signature of Chief Administrative Officer: _____ ☐ Check if new contact DATE: _____	
	☐ Mr. ☐ Ms. Print Name of Chief Administrative Officer: _____ Title: _____	
	Contact Name and Contact Title: _____ ☐ Check if new contact E-mail Address: _____	
Phone Number: _____		Fax Number: _____
All TRIM forms for taxing authorities are available at: floridarevenue.com/property/forms		

Certification of Compliance (Form DR-487)

DR-487 R. 01/26 Page 2 of 2	
References This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C. The forms are available at floridarevenue.com/property/forms .	
Form	Form Title
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board



8.3 Submitting the TRIM Package



Submitting the TRIM Package

To certify compliance to the Department, the taxing authority submits the TRIM package through OASYS eTRIM consisting of the *Certification of Compliance* (Form DR-487), in addition to:

- Form DR-420S
- Form DR-420DEBT
- Form DR-422
- Form DR-422DEBT

FLORIDA DEPARTMENT OF REVENUE		DR-487 1-01-08 Rule 210.26(2) F.A.C. (Revised 10/16) Page 1 of 2
CERTIFICATION OF COMPLIANCE Chapter 200, Florida Statutes and Sections 218.23 and 218.65, Florida Statutes		
FISCAL YEAR: 2026	County:	☐ Check if new address
Taxing Authority:	Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Submit TRIM Compliance Packages in OASYS eTRIM application at: https://report.oasys.floridarevenue.com/	
Mailing Address:		
Physical Address:		
City, State, Zip:		
Date of Final Hearing:		
All Taxing Authorities, Except School Districts within 30 days of final hearing complete certification with: ☐ 1. Proof of publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 210.27(2), F.A.C.) ☐ 2. Ordinance or resolution: a. Adopting the final millage rate, with percent change of rolled back millage rate. b. Adopting the final budget, indicating order of adoption. DO NOT SIGN ENTIRE BUDGET! ☐ 3. ENTIRE PROPOSAL from the print edition newspaper for all newspaper advertisements: a. Budget Summary Advertisement b. Notice of Proposed Tax Increase or Budget Hearing Advertisement c. Notice of Tax for School Capital Outlay d. Amended Notice of Tax for School Capital Outlay ☐ 4. Counties Only: Form DR-529, Notice - Tax Impact of the Voter Approval Issue, within 30 days of completion ☐ 4. Copy of Form DR-420, Certification of Hardship Value, include Form DR-420DEBT, Tax Increment Adjustment Worksheet and Form DR-420DEBT, Certification of Total Debt Millage, if applicable. ☐ 5. Form DR-420DEBT, Maximum Millage Levy Calculation Print Out/Charts. ☐ 6. Form DR-422, New Request for Final Adoption of Millage Levy. ☐ 7. Form DR-422, Certification of Final Taxable Value** and Form DR-422DEBT, Certification of Final Total Debt Millage, if applicable.		School Districts within 30 days of final hearing complete certification with: ☐ 1. Form DR-529, Notice - Tax Impact of the Voter Approval Issue ☐ 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. ☐ 3. Notice of adoption from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement b. Notice of Proposed Tax Increase or Budget Hearing Advertisement c. Notice of Tax for School Capital Outlay d. Amended Notice of Tax for School Capital Outlay ☐ 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 210.27(2), F.A.C.) ☐ 5. Copy of Form DR-420, Certification of School Hardship Value and Form DR-420DEBT, Certification of Total Debt Millage, if applicable. ☐ 6. Form DR-422, Certification of Final Taxable Value** and Form DR-422DEBT, Certification of Final Total Debt Millage, if applicable.
**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. Submit Form DR-487 when it is received from the property appraiser. If you do not submit all required documents, the Department of Revenue will find you non-compliant with Sections 218.26(4), F.S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.65, F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.		
Taxing Authority Certification: I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.061 or s. 200.061, F.S.		
SIGNATURE:	Signature of Chief Administrative Officer:	☐ Check if new contact
NAME:	Print Name of Chief Administrative Officer:	DATE:
PHONE:	Contact Name and Contact Title:	☐ Check if new contact
PHONE:	Phone Number:	Fax Number:

All TRIM forms for taxing authorities are available at: floridarevenue.com/property/forms

8.4 Submitting the TRIM Package



Submitting the TRIM Package

To certify compliance to the Department, the school district must also submit:

- Resolution/ordinance adopting the final millage rate (ESE 524)
- Resolution/ordinance adopting the final budget
- Entire page of the newspaper or screen shot from publicly accessible website for **all** TRIM advertisements
- Proof of publications for **all** TRIM advertisements

If you mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office.

9. Infractions

9.1 2025 Top Infractions and Violations

Florida
DEPARTMENT OF REVENUE

2025 Top Infractions and Violations



Click each tab below to learn about the top five infractions the TRIM team observed in 2025:

1. Tax levy incorrect / percent increase incorrect
2. Incorrect verbiage in advertisement
3. Advertisements not adjacent
4. Percent increase over the roll-back rate is not shown or is incorrect (ordinance/resolution)
5. Late package

9.3 Incorrect Calculation on Notice of Proposed Tax Increase

Florida
DEPARTMENT OF REVENUE

Incorrect Calculation on Notice of Proposed Tax Increase

The most common infraction
was an incorrect tax levy on the
Notice of Proposed Tax Increase,
specifically on line B.



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.....	\$52,699,416
B.	Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$(608,684)
C.	Actual property tax levy.....	\$53,306,100

This year's proposed tax levy.....\$54,767,317

(line A is less than line C)

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.....	\$53,308,100
B.	Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$608,684
C.	Actual property tax levy.....	\$52,699,416

This year's proposed tax levy.....\$54,767,317

9.4 Incorrect Verbiage

Incorrect Verbiage

The second most encountered infraction was incorrect verbiage in the budget summary, often due to rounding errors.

Specifically, if using the bolded statement to show the percentage increase in proposed expenditures from last year to this year, it's important to round that percentage to **one decimal place**, not two.

REC'D OCT 28 2022

BUDGET SUMMARY

FISCAL YEAR 2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE POINT ARE **9.45%** MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund **9.5%** 3.2700

REVENUES:	GENERAL FUND	BUILDING PERMIT FUND	CAPITAL PROJECT FUND	TOTAL BUDGET
Taxes:				
Ad valorem taxes (Millage per \$1,000)	\$2,572,340	✓ \$-	\$-	\$2,572,340
				100
				498,000
				678,500
				336,200
				5,996,950
				17,500
				131,500
				10,181,990
				314,600
Reserves	7,010	-	142,390	149,400
TOTAL REVENUES, TRANSFERS AND BALANCES	3,943,050	430,000	6,963,000	10,856,050
EXPENDITURES:				
General government	1,146,470	-	108,000	1,254,470
Public safety	1,781,920	333,470	-	2,115,390
Stormwater	-	-	80,000	80,000
Streets and bridges	-	-	160,000	160,000
Capital outlay	-	-	6,635,000	6,635,000
TOTAL EXPENDITURES	2,928,390	333,470	6,963,000	10,244,860
Transfers out	314,660	-	-	314,660
Reserves	✓ -	96,530	-	96,530
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS AND RESERVES	\$3,243,050	\$430,000	\$6,963,000	\$10,656,050
				✓

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

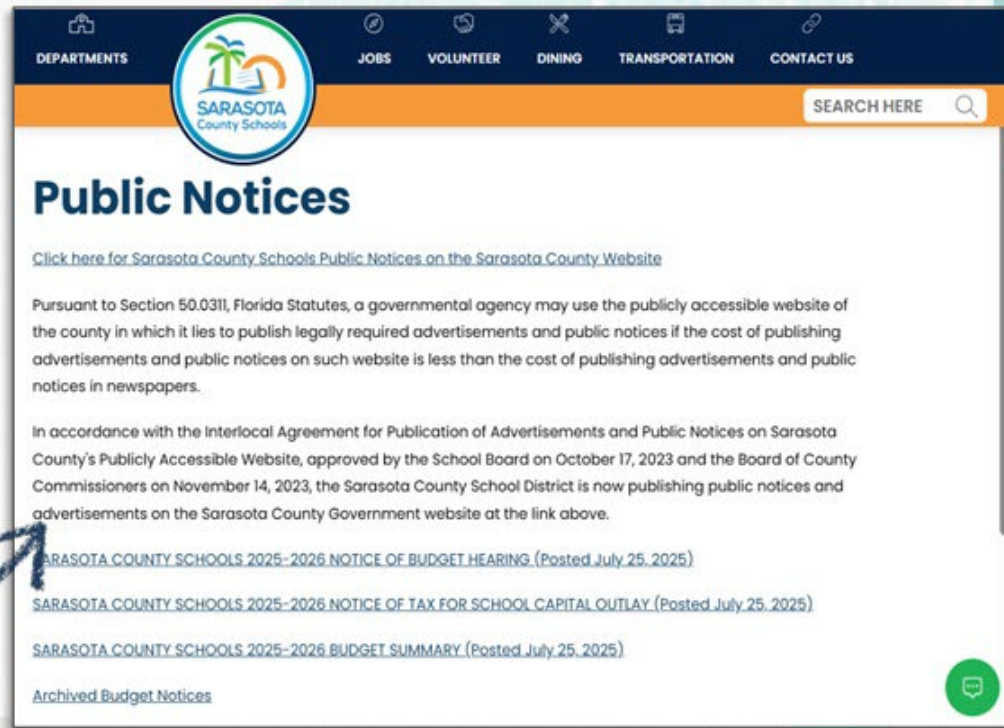
THE OFFICE OF THE TAXING AUTHORITY

9.5 Ads Not Adjacent

Ads Not Adjacent

Notice of Proposed Tax Increase, Notice of Budget Hearing, Budget Summary, and School Capital Outlay ads must be published together. Ads must be directly adjacent with no separation by other ads or links on a publicly accessible website.

This is an example of non-adjacent ads.



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

Florida
DEPARTMENT OF REVENUE

Percent Increase Over Rolled-back Rate Not Shown or Incorrect

The resolution or ordinance adopting the final millage must include the:

- Name of the school district
- Rolled-back rate
- **Percentage increase over the rolled-back rate**
- Final adopted millage rate

RECEIVED
OCT 07 2022
Florida Dept of Revenue
Tallahassee, FL 32399

RESOLUTION 2022-04 ✓

A RESOLUTION OF THE _____
FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR
_____ COUNTY FOR FISCAL YEAR 2022-2023; PROVIDING FOR AN
EFFECTIVE DATE.

WHEREAS, the _____ Florida on September 28, 2022,
adopted Fiscal Year 2021-2022 Final Millage Rates following a public hearing as required by
Florida Statute 200.065; and

WHEREAS, the _____ 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

NOW, THEREFORE, BE IT RESOLVED by the _____
Florida, that:

1. The Fiscal Year 2022-2023 operating millage rate is 3.0442 mills which is
the rolled back rate. **greater by 20.94%**

2. This Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED, with a quorum present and voting, this 7 day of
October, 2022.
First Reading held on: September 13, 2022
Second Reading held on: October 3, 2022

By _____

ATTEST:

Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Assistant Town Attorney

9.7 Late Package

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

9.8 Late Package Example



Late Package Example

In this example, the date of the final hearing was 09/22/2025, and the Department received the TRIM package on 10/31/2025.

 CERTIFICATION OF COMPLIANCE Chapter 200, Florida Statutes and Sections 218.23 and 218.63, Florida Statute		Received: 10/31/2025	DR-487 R. 01/26 Rule 12D-16.002 F.A.C. Effective 02/26 Page 1 of 2
FISCAL YEAR :2025	County :	☐ Check if new address	
Taxing Authority :Florida City	Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Submit TRIM Compliance Packages in OASYS eTRIM application at https://eportal.oasys.floridarevenue.com/ .		
Mailing Address : 2200 Highway 2			
Physical Address : 2200 Highway 2			
City, State, Zip :Florida City, FL 33333			
Date of Final Hearing :09/22/2025	All Taxing Authorities, Except School Districts WITHIN 30 DAYS OF FINAL HEARING, complete certification with: ☐ 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-16.002, F.A.C.) ☐ 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change, and the rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. ☐ 3. ENTIRE BUDGET from the print edition newspaper or the website for all newspaper advertisements. a. Budget Summary Advertisement, b. Notice of Proposed Tax Increase or Budget Hearing Advertisement, c. Notice of Tax for School Capital Outlay, d. Amended Notice of Tax for School Capital Outlay.		
School Districts WITHIN 30 DAYS OF FINAL HEARING complete certification with: ☒ 1. Form ESE326, Assessor's Affidavit. ☒ 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. ☒ 3. ENTIRE PAGE(s) from the print edition newspaper or the website for all newspaper advertisements: a. Budget Summary Advertisement, b. Notice of Proposed Tax Increase or Budget Hearing Advertisement, c. Notice of Tax for School Capital Outlay, d. Amended Notice of Tax for School Capital Outlay. ☒ 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-16.002, F.A.C.) ☒ 5. Copy of Form DR-4326, Certification of School Taxable Value and Form DR-4320BTR, Certification of Validated Debt AdValorem, if applicable. ☒ 6. Form DR-4322, Certification of Final Taxable Value ** and Form DR-4320BTR, Certification of Validated Debt AdValorem, if applicable.			
(delay submitting your TRIM package, it is due within 30 days of your final hearing. If the property appraiser, if you do not submit all required documents, the filant with Section 218.26(4), F.S. Taxing authorities and units of local government funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63, the rolled-back rate must be placed in escrow. Millages and rates are correct to the best of my knowledge. The millages comply with the F.S. 200.065 and the provisions of either s. 200.072 or s. 200.082, F.S.			
☐ Check if new contact		Date :	
Administrative Officer :		Title :	
☐ Check if new contact		E-mail Address :	
		Fax Number :	
authorities are available at: floridarevenue.com/property/forms			

9.2 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 **before** publishing to ensure compliance.



10. TRIM Compliance Contacts

10.1 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	TRIM@floridarevenue.com