

RESOLUTION NO. R-21-085

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, REGARDING ELECTIONS; PLACING THE PROPOSED REFERENDUM FOR A LEVY OF ONE MILL OF AD VALOREM PROPERTY TAX BY THE SCHOOL BOARD ON THE BALLOT IN A SPECIAL ELECTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as authorized pursuant to Section 1011.73(2), Florida Statutes, the School Board of Manatee County has adopted a resolution directing the Board of County Commissioners to call a special election at which the electors within the School District may approve the levy of one mill of ad valorem property taxes for operating expenses; and

WHEREAS, the ballot question is contained in a copy of the School Board's Resolution attached hereto as Exhibit "A" and is hereinafter referred to as the "Ballot Question"; and

WHEREAS, pursuant to Section 1011.73(2), Florida Statutes, the Board of County Commissioners must place the Ballot Question on a ballot in a special election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Placement of Ballot Question on Ballot. The Ballot Question as set forth in Exhibit "A" attached hereto and incorporated herein by reference, shall be placed on the ballot for a special election on November 2, 2021, or on such other date set by the Manatee County Supervisor of Elections, the cost of which shall be borne by the School Board.

Section 2. Delivery of Copies. Certified copies of this Resolution shall be promptly delivered by the County Administrator to the Manatee County Supervisor of Elections and the Manatee County School Board.

Section 3. Revisions to Ballot Question. The County Administrator, with the concurrence of the Chairman of the School Board and the Superintendent of Schools, may make such revisions to the Ballot Question which may be necessary or required to accomplish the purposes of this Resolution, including revisions which may be mandated by the Supervisor of Elections, without further action by the Board of County Commissioners.

Section 4. Severability. If any section, sentence, clause, or other provision of this Resolution shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining sections, sentences, clauses, or provisions of this Resolution.

Section 5. Effective Date. This Resolution shall become effective upon its adoption.

ADOPTED, with quorum present and acting, this the 8th day of June, 2021.



**MANATEE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS**

By: _____

Chairperson

ATTEST: ANGELINA COLONNESO
CLERK OF THE CIRCUIT
COURT AND COMPTROLLER

By: Lidia Jesner

"Exhibit A"

SCHOOL BOARD OF MANATEE COUNTY

RESOLUTION 2021-03

A RESOLUTION OF THE SCHOOL BOARD OF MANATEE COUNTY, AMENDING RESOLUTION 2021-01 TO DECREASE THE NUMBER OF YEARS OF THE ADDITIONAL 1 MILL FROM 4 TO 3 YEARS, AND FUTURE AD VALOREM MILLAGE ELECTIONS SHALL APPEAR ON PRESIDENTIAL ELECTION BALLOTS BEGINNING IN 2024; DIRECTING THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY TO CALL AN ELECTION AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT WILL BE ASKED TO APPROVE THE CONTINUATION OF THE ADDITIONAL ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONAL PURPOSES FOR THREE YEARS; PROVIDING FOR FINDINGS OF FACT; PROVIDING FOR DIRECTION TO CALL AN ELECTION ASKING THE VOTERS TO APPROVE THE CONTINUATION OF THE ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONS; PROVIDING FOR APPROVAL OF THE REFERENDUM QUESTION AND BALLOT TITLE

WHEREAS, the School Board of Manatee County (the "Board") is charged with operating the public schools within Manatee County, Florida; and

WHEREAS, the Board has as its primary goal the continued improvement of the education provided to the students attending its public schools; and

WHEREAS, the goal of the Board is to make the education received by students in Manatee County the best in the State of Florida; and

WHEREAS, the education funds available to the Board through traditional means such as the state funding formula and the required local effort do not maximize the resources needed to create the excellence in education that its public students deserve; and

WHEREAS, in 2017 the Board in accordance with Section 1011.71(9) Florida Statutes passed Resolutions 2017-06 and 2017-11(the "Resolution") that called on the Board of County Commissioners of Manatee County to hold an election for the qualified electors of the Manatee County School District in accordance with Section 1011.73 Florida Statutes to vote whether to increase the ad valorem millage by one (1) mill per year for three (3) years to be used to increase student achievement through more

instructional time, after-school tutoring, to recruit and retain teachers and staff with competitive salaries, expand Career and Technical Education and STEM programs, and to support charter schools, and the voters approved that referendum; and

WHEREAS, the Citizens' Financial Oversight Committee which has been monitoring the use of the revenues generated by the additional Mill has reported that the funds are being properly used as directed by the Resolutions and approved by the voters. Student achievement measured by school performance has continued to rise since the additional mill was approved by the voters; and

WHEREAS, the referendum funds are utilized to add 30 more minutes of instructional time for students daily, or one full year of additional instructional time during a student's K-12 career, and after the first year of use of the referendum funds, the school district ranking state-wide increased from 33rd in the state to 28th in the state and went from 6 schools with a Grade of D to 0 schools with a grade of D; and

WHEREAS, the additional millage funds were used to create a salary supplement of \$5,201 for teachers, making the starting teacher salary in Manatee County of \$51,630 one of the highest in the State of Florida; and

WHEREAS, the Board asserts the revenues generated by the one (1) mill have resulted in increased student achievement and a higher state ranking of the District overall and should again be placed before the voters in Manatee County for renewal for three (3) more years; and

WHEREAS, the Board intends that the revenues generated by the one (1) mill shall continue to be used to increase student achievement through more instructional time, additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual/performing Arts programs, to prepare students for the workforce, to support Charter Schools as required by law, and that the funds shall only be used for the purposes listed above; and

WHEREAS, the referendum funds generated by continuation of the one (1) mill must be spent in accordance with the Board's annual budget priorities and Strategic Plan and shall comply with appropriate Board Policy on maintaining adequate fund balance; and

WHEREAS, Section 1011.73(2), Florida Statutes, authorizes the qualified electors of the School District of Manatee County to approve the continuation of the current additional millage for operational purposes; and

WHEREAS, the Board finds that it is in the best interest of the students in the public schools that the qualified electors be given the opportunity to approve the continuation of the one (1) mill currently in place for an additional three (3) years to continue to improve student performance.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Manatee County, Florida, in a public meeting duly called and assembled:

1. That pursuant to Section 1011.73(2), Florida Statutes, the Board of County Commissioners of Manatee County is hereby directed to call an election for November 2, 2021 for the qualified electors of the Manatee County School District to vote whether to continue the current additional ad valorem millage of one (1) mill for three (3) additional years. That should the qualified electors of Manatee County elect to continue the additional school ad valorem millage of one (1) mill, the use and expenditure of the additional millage revenues shall be limited to operating expenses of the School District used to increase student achievement through more instructional time and additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual/performing Arts programs to prepare students for the workforce, and to support charter schools as provided by law. The continuation of the additional one (1) mill shall begin on July 1, 2022, and shall expire on June 30, 2025, as authorized by Section 1011.71(9), Florida Statutes.

2. Future ad valorem millage elections shall appear on Presidential Election ballots beginning 2024.

3. Millage funds shall be shared with the charter schools based on each charter school's proportionate share of the districts total unweighted full-time equivalent student enrollment and used by the charter schools in the manner consistent with the purposes herein, as provided by Section 1011.71(9) Florida Statutes.

4. The substance of the millage referendum question and the ballot title shall read:

SCHOOL BOARD OF MANATEE COUNTY FLORIDA

AD VALOREM MILLAGE ELECTION


Shall the School Board of Manatee County continue the current one (1) mill ad valorem millage from July 1, 2022 through June 30, 2025, as overseen by the Citizens' Financial Oversight Committee, to increase student achievement through more instructional time and support; recruit and retain teachers and staff with competitive salaries; expand Career and Technical Education, STEM and Visual/Performing Arts programs; and to distribute proportional funds to Charter Schools pursuant to Florida Statute 1011.71?

YES, for continuation

NO, against continuation

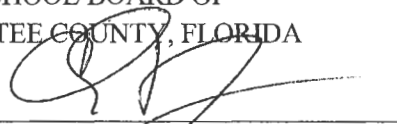
PASSED AND DULY ADOPTED this 25th day of May 2021.

ATTEST:

By: 

Cynthia Saunders, Superintendent
Date: May 28, 2021

THE SCHOOL BOARD OF
MANATEE COUNTY, FLORIDA

By: 

Charlie Kennedy, Chair
Date: May 28, 2021

RESOLUTION B-21-086
AMENDING THE ANNUAL BUDGET
FOR MANATEE COUNTY, FLORIDA
FOR FISCAL YEAR 2020-2021

WHEREAS, Florida Statutes 129.06, authorizes the Board of County Commissioners to amend its budget for the current fiscal year as follows:

- a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased, provided the total appropriations of the fund are not changed.
- b) Appropriations from reserves may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose.
- c) Unanticipated revenues, including increased receipts for enterprise or proprietary funds, may be appropriated for their intended purpose, and may be transferred between funds to properly account for the unanticipated revenue.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida that the 2020-2021 budget is hereby amended in accordance with FS 129.06 as described on the attached summary and specified in the budget adjustment batch files which are listed below:

Department: FINANCIAL MANAGEMENT
Fund: GENERAL FUND
Description: Appropriates \$400,000 received from the School District of Manatee County to fund the Supervisor of Elections budget for the special election to be held November 2, 2021 as approved by the Manatee County School Board in open session on April 27, 2021. Executed agreement is included with this budget amendment.

Batch ID: TJ43021A

Reference: BU21000305

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 8th DAY OF June, 2021.



ATTEST: Angelina Colonnese
Clerk of Circuit Court

By: Wade Jensen
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: [Signature]
Chairman



Board of County Commissioners
June 8, 2021 - Regular Meeting

SUBJECT

ADOPTION OF RESOLUTION R-21-085 REGARDING BALLOT QUESTION FOR SCHOOL BOARD
MILLAGE AND BUDGET RESOLUTION B-21-086

Category

REGULAR

Briefings

None

Contact and/or Presenter Information

Dr. Scott Hopes, County Administrator

Action Requested

Adoption of Resolution R-21-085 authorizing the placement of the proposed referendum for a levy of one mill of ad valorem property tax by the School Board on the ballot in a special election, and adoption of Budget Resolution B-21-086 amending the annual budget for Manatee County, Florida for Fiscal Year 2020-2021.

Enabling/Regulating Authority

Section 1101.73(2), Florida Statutes

Background Discussion

As authorized pursuant to Section 1101.73(2), Florida Statutes, the School Board of Manatee County adopted a resolution directing the Board of County Commissioners to call an election at which the electors within the School District may approve the levy of one mill of ad valorem property taxes for operating expenses. The request was received by a letter written by School Board Chairman Charlie Kennedy dated April 23, 2021.

Florida Statute 1011.73(2) provides:

(2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s. 1011.71(9). . . . § 1011.73(2), Fla. Stat. (2017) (emphasis added).

Resolution R-21-085 called for placing the ballot question on the ballot for a special election on November 2, 2021, or on such other date set by the Manatee County Supervisor of Elections and Budget Resolution B-21-086 appropriates \$400,000 from the School District and places funding within the Supervisor of Elections budget to fund the special election.

At the May 11, 2021 Board of County Commissioners meeting, the Board voted 7-0 to table Resolution R-21-085 and request the Chair write a letter to the School Board requesting they modify their resolution to have the millage election on August 15, 2022. The Board of County Commissioners received the response letter on May 14, 2021 which had three attachments: The Property Appraiser Duties, TRIM Notice Statute, and Millage Statute.

By letter dated May 28, 2021, from School Board Chairman Charlie Kennedy, the School Board requested a resolution be placed on the June 8 agenda of the Board of County Commissioners meeting. The original motion is being submitted for the Boards decision and direction.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

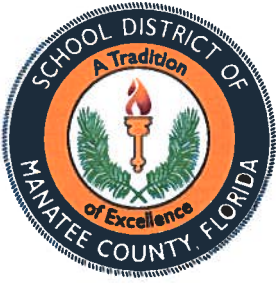
None

Cost and Funds Source Account Number and Name

N/A

Amount and Frequency of Recurring Costs

N/A



SCHOOL BOARD

Charlie Kennedy
Chair

Rev. James Golden
Vice Chair

Mary Foreman
Dr. Scott L. Hopes
Gina Messenger

SUPERINTENDENT

Cynthia Saunders

SCHOOL DISTRICT OF MANATEE COUNTY

April 28, 2021

The Honorable Vanessa Baugh, Chair
Manatee County Board of County Commissioners
1112 Manatee Avenue West
Bradenton, FL 34205

Re: School Board of Manatee County Resolution 2021-01

Dear Chair Baugh,

Enclosed with this letter is the original School Board of Manatee County Resolution 2021-01 approved by the School Board on April 27, 2021. The resolution is being delivered to you pursuant to Section 1011.73(2) Florida Statutes. This statute authorizes the School Board to ask the electors of Manatee County for authority to levy an additional millage of property tax. The statute requires the School Board to direct the County Commission to call an election where this question will be placed before the voters. The School Board wishes to hold the election on November 2, 2021. We respectfully ask that this Resolution and item be placed on the next Manatee County Board of County Commissioners Meeting Agenda.

The School Board appreciates the cooperation of the County in placing this important question before the voters.

If you have additional questions, please do not hesitate to contact the School Board.

Sincerely,

Charlie Kennedy, Chair
School Board of Manatee County

cc w/ENC: Dr. Scott L. Hopes, Acting County Administrator
The Honorable Michael Bennett, Supervisor of Elections

SCHOOL BOARD OF MANATEE COUNTY

RESOLUTION 2021-01

A RESOLUTION OF THE SCHOOL BOARD OF MANATEE COUNTY, DIRECTING THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY TO CALL AN ELECTION AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT WILL BE ASKED TO APPROVE THE CONTINUATION OF THE ADDITIONAL ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONAL PURPOSES FOR FOUR YEARS; PROVIDING FOR FINDINGS OF FACT; PROVIDING FOR DIRECTION TO CALL AN ELECTION ASKING THE VOTERS TO APPROVE THE CONTINUATION OF THE ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONS; PROVIDING FOR APPROVAL OF THE REFERENDUM QUESTION AND BALLOT TITLE

WHEREAS, the School Board of Manatee County (the "Board") is charged with operating the public schools within Manatee County, Florida; and

WHEREAS, the Board has as its primary goal the continued improvement of the education provided to the students attending its public schools; and

WHEREAS, the goal of the Board is to make the education received by students in Manatee County the best in the State of Florida; and

WHEREAS, the education funds available to the Board through traditional means such as the state funding formula and the required local effort do not maximize the resources needed to create the excellence in education that its public students deserve; and

WHEREAS, in 2017 the Board in accordance with Section 1011.71(9) Florida Statutes passed Resolutions 2017-06 and 2017-11(the "Resolution") that called on the Board of County Commissioners of Manatee County to hold an election for the qualified electors of the Manatee County School District in accordance with Section 1011.73 Florida Statutes to vote whether to increase the ad valorem millage by one (1) mill per year for four (4) years to be used to increase student achievement through more instructional time, after-school tutoring, to recruit and retain teachers and staff with competitive salaries,

expand Career and Technical Education and STEM programs, and to support charter schools, and the voters approved that referendum; and

WHEREAS, the Citizens Financial Oversight Committee which has been monitoring the use of the revenues generated by the additional Mill has reported that the funds are being properly used as directed by the Resolutions and approved by the voters. Student achievement measured by school performance has continued to rise since the additional mill was approved by the voters; and

WHEREAS, the referendum funds are utilized to add 30 more minutes of instructional time for students daily, or one full year of additional instructional time during a student's K-12 career, and after the first year of use of the referendum funds, the school district ranking state-wide increased from 33rd in the state to 28th in the state and went from 6 schools with a Grade of D to 0 schools with a grade of D; and

WHEREAS, the additional millage funds were used to create a salary supplement of \$5,201 for teachers, making the starting teacher salary in Manatee County of \$51,630 as one of the highest in the State of Florida; and

WHEREAS, the Board asserts the revenues generated by the one (1) mill have resulted in increased student achievement and a higher state ranking of the District overall and should again be placed before the voters in Manatee County for renewal for four (4) more years; and

WHEREAS, the Board intends that the revenues generated by the one (1) mill shall continue to be used to increase student achievement through more instructional time, additional support for students, recruit and retain teachers and staff with competitive salaries, and to maintain , and expand Career and Technical Education, STEM and visual and performing Arts programs to prepare students for the workforce, and to support Charter Schools as required by law, and that the funds shall only be used for the purposes listed above; and

WHEREAS, the referendum funds generated by continuation of the one (1) mill must be spent in accordance with the Board's annual budget priorities and Strategic Plan and shall comply with appropriate Board Policy on maintaining adequate fund balance; and

WHEREAS, Section 1011.73(2), Florida Statutes, authorizes the qualified electors of the Manatee County School District to approve the continuation of the current additional millage for operational purposes; and

WHEREAS, the Board finds that it is in the best interest of the students in the public schools that the qualified electors be given the opportunity to approve the continuation of the one (1) mill currently in place for an additional four (4) years to continue to improve student performance.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Manatee County, Florida, in a public meeting duly called and assembled:

1. That pursuant to Section 1011.73(2), Florida Statutes, the Board of County Commissioners of Manatee County is hereby directed to call an election for November 2, 2021 for the qualified electors of the Manatee County School District to vote whether to continue the current additional ad valorem millage of one (1) mill for four (4) additional years. That should the qualified electors of Manatee County, elect to continue the additional school ad valorem millage of one (1) mill, the use and expenditure of the additional millage revenues shall be limited to operating expenses of the School District used to increase student achievement through more instructional time and additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual and performing Arts programs to prepare students for the workforce, and to support charter schools as provided by law. The continuation of the additional one (1) mill shall begin on July 1, 2022, and shall expire on July 1, 2026, as authorized by Section 1011.71(9), Florida Statutes.

2. The substance of the millage referendum question and the ballot title shall read:

SCHOOL BOARD OF MANATEE COUNTY FLORIDA

AD VALOREM MILLAGE ELECTION

Shall the School Board of Manatee County renew the current one (1) mill ad valorem millage beginning July 1, 2022, and ending July 1, 2026, to increase student achievement through more

instructional time and additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual and performing Arts programs, to support charter schools as provided by law?

_____ YES, for continuation of the one mill to increase student achievement

_____ NO, against the continuation of the one mill to increase student achievement

3. Provided continuation of the one (1) mill for Manatee County Schools is approved, the Citizens Financial Oversight Committee appointed by the School Board shall continue to review proper use of the funds and to identify relevant outcomes from the additional funding and will issue an annual report to the Board and citizens to insure proper fiscal stewardship of the funds.

PASSED AND DULY ADOPTED this 27th day of April, 2021.


ATTEST:

By: 

Cynthia Saunders, Superintendent

Date: April 27, 2021

THE SCHOOL BOARD OF
MANATEE COUNTY, FLORIDA

BY: 

Charles Kennedy, Chair

Date: April 27, 2021

RESOLUTION NO. R-21-085

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, REGARDING ELECTIONS; PLACING THE PROPOSED REFERENDUM FOR A LEVY OF ONE MILL OF AD VALOREM PROPERTY TAX BY THE SCHOOL BOARD ON THE BALLOT IN A SPECIAL ELECTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as authorized pursuant to Section 1011.73(2), Florida Statutes, the School Board of Manatee County has adopted a resolution directing the Board of County Commissioners to call a special election at which the electors within the School District may approve the levy of one mill of ad valorem property taxes for operating expenses; and

WHEREAS, the ballot question is contained in a copy of the School Board's Resolution attached hereto as Exhibit "A" and is hereinafter referred to as the "Ballot Question"; and

WHEREAS, pursuant to Section 1011.73(2), Florida Statutes, the Board of County Commissioners must place the Ballot Question on a ballot in a special election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Placement of Ballot Question on Ballot. The Ballot Question as set forth in Exhibit "A" attached hereto and incorporated herein by reference, shall be placed on the ballot for a special election on November 2, 2021, or on such other date set by the Manatee County Supervisor of Elections, the cost of which shall be borne by the School Board.

Section 2. Delivery of Copies. Certified copies of this Resolution shall be promptly delivered by the County Administrator to the Manatee County Supervisor of Elections and the Manatee County School Board.

Section 3. Revisions to Ballot Question. The County Administrator, with the concurrence of the Chairman of the School Board and the Superintendent of Schools, may make such revisions to the Ballot Question which may be necessary or required to accomplish the purposes of this Resolution, including revisions which may be mandated by the Supervisor of Elections, without further action by the Board of County Commissioners.

Section 4. Severability. If any section, sentence, clause, or other provision of this Resolution shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining sections, sentences, clauses, or provisions of this Resolution.

Section 5. Effective Date. This Resolution shall become effective upon its adoption.

ADOPTED, with quorum present and voting, this the _____ day of _____, 2021.

**MANATEE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS**

By: _____
Chairperson

ATTEST: ANGELINA COLONNESO
CLERK OF THE CIRCUIT
COURT AND COMPTROLLER

By: _____

SCHOOL BOARD OF MANATEE COUNTY

RESOLUTION 2021-01

A RESOLUTION OF THE SCHOOL BOARD OF MANATEE COUNTY, DIRECTING THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY TO CALL AN ELECTION AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT WILL BE ASKED TO APPROVE THE CONTINUATION OF THE ADDITIONAL ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONAL PURPOSES FOR FOUR YEARS; PROVIDING FOR FINDINGS OF FACT; PROVIDING FOR DIRECTION TO CALL AN ELECTION ASKING THE VOTERS TO APPROVE THE CONTINUATION OF THE ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONS; PROVIDING FOR APPROVAL OF THE REFERENDUM QUESTION AND BALLOT TITLE

WHEREAS, the School Board of Manatee County (the "Board") is charged with operating the public schools within Manatee County, Florida; and

WHEREAS, the Board has as its primary goal the continued improvement of the education provided to the students attending its public schools; and

WHEREAS, the goal of the Board is to make the education received by students in Manatee County the best in the State of Florida; and

WHEREAS, the education funds available to the Board through traditional means such as the state funding formula and the required local effort do not maximize the resources needed to create the excellence in education that its public students deserve; and

WHEREAS, in 2017 the Board in accordance with Section 1011.71(9) Florida Statutes passed Resolutions 2017-06 and 2017-11(the "Resolution") that called on the Board of County Commissioners of Manatee County to hold an election for the qualified electors of the Manatee County School District in accordance with Section 1011.73 Florida Statutes to vote whether to increase the ad valorem millage by one (1) mill per year for four (4) years to be used to increase student achievement through more instructional time, after-school tutoring, to recruit and retain teachers and staff with competitive salaries,

expand Career and Technical Education and STEM programs, and to support charter schools, and the voters approved that referendum; and

WHEREAS, the Citizens Financial Oversight Committee which has been monitoring the use of the revenues generated by the additional Mill has reported that the funds are being properly used as directed by the Resolutions and approved by the voters. Student achievement measured by school performance has continued to rise since the additional mill was approved by the voters; and

WHEREAS, the referendum funds are utilized to add 30 more minutes of instructional time for students daily, or one full year of additional instructional time during a student's K-12 career, and after the first year of use of the referendum funds, the school district ranking state-wide increased from 33rd in the state to 28th in the state and went from 6 schools with a Grade of D to 0 schools with a grade of D; and

WHEREAS, the additional millage funds were used to create a salary supplement of \$5,201 for teachers, making the starting teacher salary in Manatee County of \$51,630 as one of the highest in the State of Florida; and

WHEREAS, the Board asserts the revenues generated by the one (1) mill have resulted in increased student achievement and a higher state ranking of the District overall and should again be placed before the voters in Manatee County for renewal for four (4) more years; and

WHEREAS, the Board intends that the revenues generated by the one (1) mill shall continue to be used to increase student achievement through more instructional time, additional support for students, recruit and retain teachers and staff with competitive salaries, and to maintain , and expand Career and Technical Education, STEM and visual and performing Arts programs to prepare students for the workforce, and to support Charter Schools as required by law, and that the funds shall only be used for the purposes listed above; and

WHEREAS, the referendum funds generated by continuation of the one (1) mill must be spent in accordance with the Board's annual budget priorities and Strategic Plan and shall comply with appropriate Board Policy on maintaining adequate fund balance; and

WHEREAS, Section 1011.73(2), Florida Statutes, authorizes the qualified electors of the Manatee County School District to approve the continuation of the current additional millage for operational purposes; and

WHEREAS, the Board finds that it is in the best interest of the students in the public schools that the qualified electors be given the opportunity to approve the continuation of the one (1) mill currently in place for an additional four (4) years to continue to improve student performance.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Manatee County, Florida, in a public meeting duly called and assembled:

1. That pursuant to Section 1011.73(2), Florida Statutes, the Board of County Commissioners of Manatee County is hereby directed to call an election for November 2, 2021 for the qualified electors of the Manatee County School District to vote whether to continue the current additional ad valorem millage of one (1) mill for four (4) additional years. That should the qualified electors of Manatee County, elect to continue the additional school ad valorem millage of one (1) mill, the use and expenditure of the additional millage revenues shall be limited to operating expenses of the School District used to increase student achievement through more instructional time and additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual and performing Arts programs to prepare students for the workforce, and to support charter schools as provided by law. The continuation of the additional one (1) mill shall begin on July 1, 2022, and shall expire on July 1, 2026, as authorized by Section 1011.71(9), Florida Statutes.

2. The substance of the millage referendum question and the ballot title shall read:

SCHOOL BOARD OF MANATEE COUNTY FLORIDA

AD VALOREM MILLAGE ELECTION

Shall the School Board of Manatee County renew the current one (1) mill ad valorem millage beginning July 1, 2022, and ending July 1, 2026, to increase student achievement through more

instructional time and additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual and performing Arts programs, to support charter schools as provided by law?

_____ YES, for continuation of the one mill to increase student achievement

_____ NO, against the continuation of the one mill to increase student achievement

3. Provided continuation of the one (1) mill for Manatee County Schools is approved, the Citizens Financial Oversight Committee appointed by the School Board shall continue to review proper use of the funds and to identify relevant outcomes from the additional funding and will issue an annual report to the Board and citizens to insure proper fiscal stewardship of the funds.

PASSED AND DULY ADOPTED this 27th day of April, 2021.

ATTEST:

By: _____



Cynthia Saunders, Superintendent

Date: April 27, 2021

THE SCHOOL BOARD OF
MANATEE COUNTY, FLORIDA

BY: _____



Charles Kennedy, Chair

Date: April 27, 2021

RESOLUTION B-21-086
AMENDING THE ANNUAL BUDGET
FOR MANATEE COUNTY, FLORIDA
FOR FISCAL YEAR 2020-2021

WHEREAS, Florida Statutes 129.06, authorizes the Board of County Commissioners to amend its budget for the current fiscal year as follows:

- a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased, provided the total appropriations of the fund are not changed.
- b) Appropriations from reserves may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose.
- c) Unanticipated revenues, including increased receipts for enterprise or proprietary funds, may be appropriated for their intended purpose, and may be transferred between funds to properly account for the unanticipated revenue.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida that the 2020-2021 budget is hereby amended in accordance with FS 129.06 as described on the attached summary and specified in the budget adjustment batch files which are listed below:

Department: FINANCIAL MANAGEMENT
Fund: GENERAL FUND
Description: Appropriates \$400,000 received from the School District of Manatee County to fund the Supervisor of Elections budget for the special election to be held November 2, 2021 as approved by the Manatee County School Board in open session on April 27, 2021. Executed agreement is included with this budget amendment.

Batch ID: TJ43021A

Reference: BU21000305

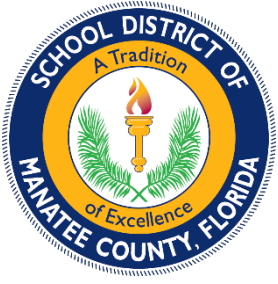
ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS _____ DAY OF _____, 2021.

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: _____
Chairman

ATTEST: Angelina Coloneso
Clerk of Circuit Court

By: _____
Deputy Clerk



SCHOOL BOARD

Charlie Kennedy
Chair

Rev. James Golden
Vice Chair

Mary Foreman
Dr. Scott L. Hopes
Gina Messenger

SUPERINTENDENT

Cynthia Saunders

SCHOOL DISTRICT OF MANATEE COUNTY

May 14, 2021

The Honorable Vanessa Baugh, Chair
Manatee County Board of County Commissioners
1112 Manatee Avenue West
Bradenton, FL 34205

Re: School Board of Manatee County Resolution 2021-01

Dear Chair Baugh,

Please accept this correspondence as per the request of the Board of County Commissioners meeting held on May 11, 2021, pertaining to the School Board of Manatee County Resolution 2021-01 and questions pertaining to the timing of when this matter should appear on the ballot, November 2021 or the Primary Election of August 2022.

Of significance is that the present millage will expire in June of 2022 as per the prior referendum language and moving the election to the August primary is not feasible.

Per Florida Statute Section 200.65 in conjunction with Florida Statute Section 193.023, [attached hereto], the School District's Trim Notice must be approved in July 2022. Once the Trim Notice is set, it cannot be amended.

The primary election in August 2022, would supersede the Trim Notice, therefore, should the election take place in August 2022, the School District would lose a whole year of revenue. This would not be a continuation of a millage, but a new tax based upon the year gap in implementation.

The School Board did adjust the timeline of this Special Election to November to ensure the continuation of the Millage, and in hopes of the possibility, should we bring this to the voters further in advance, that the matter could be decided in the future and appear on a general election ballot.

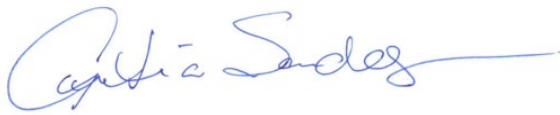
As per Florida Statute Section 1011.73, [attached hereto]. This is the legal process for the voters to decide the continuation and support of the educational system in Manatee County.

Per the Supervisor of Elections, to make the November 2, 2021 ballot, it must be received in June 2021.

It is respectfully requested that on May 25, 2021, that the County Commission approve the School Board's request and Resolution 2021-01 to call an election where this question will be placed before the voters on November 2, 2021.

We greatly appreciate the County Commissions continued partnership and support in this ballot process. Thank you in advance for your time and consideration.

Sincerely,



Cynthia Saunders
Superintendent

cc w/ENC:

Commissioner James Satcher, District One
james.satcher@mymanatee.org

Commissioner Reggie Bellamy, District Two
reggie.bellamy@mymanatee.org

Commissioner Kevin Van Ostenbridge, District Three
kevin.vanostenbridge@mymanatee.org

Commissioner Misty Servia, District Four
misty.servia@mymanatee.org

Commissioner Carol Whitmore, At Large
carol.whitmore@mymanatee.org

Commissioner Gerorge Kruse, At Large
george.kruse@mymanatee.org

Dr. Scott L. Hopes, Acting County Administrator
Scott.hopes@mymanatee.org



193.023 Duties of the property appraiser in making assessments.—

(1) The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year, except that the department may for good cause shown extend the time for completion of assessment of all property.

(2) In making his or her assessment of the value of real property, the property appraiser is required to physically inspect the property at least once every 5 years. Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law. The Department of Revenue shall establish minimum standards for the use of image technology consistent with standards developed by professionally recognized sources for mass appraisal of real property. However, the property appraiser shall physically inspect any parcel of taxable or state-owned real property upon the request of the taxpayer or owner.

(3) In revaluating property in accordance with constitutional and statutory requirements, the property appraiser may adjust the assessed value placed on any parcel or group of parcels based on mass data collected, on ratio studies prepared by an agency authorized by law, or pursuant to regulations of the Department of Revenue.

(4) In making his or her assessment of leasehold interests in property serving the unit owners of a condominium or cooperative subject to a lease, including property subject to a recreational lease, the property appraiser shall assess the property at its fair market value without regard to the income derived from the lease.

(5) In assessing any parcel of a condominium or any parcel of any other residential development having common elements appurtenant to the parcels, if such common elements are owned by the condominium association or owned jointly by the owners of the parcels, the assessment shall apply to the parcel and its fractional or proportionate share of the appurtenant common elements.

(6) In making assessments of cooperative parcels, the property appraiser shall use the method required by s. [719.114](#).

200.065 Method of fixing millage.—

(1) Upon completion of the assessment of all property pursuant to s. [193.023](#), the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. [195.073](#)(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each county and municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall prescribe the instructions and forms that are necessary to administer this subsection and subsection (5). The information provided pursuant to this subsection shall also be sent to the tax collector by the property appraiser at the time it is sent to each taxing authority.

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(a)1. Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. In computing proposed or final millage rates, each taxing authority shall utilize **not less than 95 percent of the taxable value certified pursuant to subsection (1)**.

2. The tentative budget of the county commission shall be prepared and submitted in accordance with s. [129.03](#).

3. The tentative budget of the school district shall be prepared and submitted in accordance with chapter 1011, provided that the date of submission shall not be later than 24 days after certification of value pursuant to subsection (1).

4. Taxing authorities other than the county and school district shall prepare and consider tentative and final budgets in accordance with this section and applicable provisions of law, including budget procedures applicable to the taxing authority, provided such procedures do not conflict with general law.

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the

proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. [200.069](#). The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. [193.1145](#) are instituted. However, for counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if mailing is not possible during the state of emergency, the property appraiser may post the notice on the county's website. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. In addition, the deadline for mailing the notice may be extended for 30 days in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, and property appraisers may use alternate methods of distribution only when mailing the notice is not possible. In such event, however, property appraisers must work with county tax collectors to ensure the timely assessment and collection of taxes. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes. Each multicounty taxing authority that levies taxes in any county that has extended the deadline for mailing the notice due to a declared state of emergency and that has noticed hearings in other counties must advertise the hearing at which it intends to adopt a tentative budget and millage rate in a newspaper of general paid circulation within each county not less than 2 days or more than 5 days before the hearing.

(c) Within 80 days of the certification of value pursuant to subsection (1), but not earlier than 65 days after certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1). That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. In the event of a need to postpone or recess the final meeting due to a declared state of emergency, the taxing authority may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The taxing authority shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the taxing authority's website. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt

a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced before the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions before adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate before adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. However, in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252 and the rescheduling of hearings on the same day is unavoidable, the county commission and school board must conduct their hearings at different times, and other taxing authorities must schedule their hearings so as not to conflict with the times of the county commission and school board hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, including a state of emergency declared by executive order or proclamation of the Governor pursuant to chapter 252, the hearing provided for in paragraph (c) or paragraph (d) is recessed or postponed, the taxing authority shall publish a notice in a newspaper of

general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days before the date the hearing will be continued. In the event of postponement or recess due to a declared state of emergency, all subsequent dates in this section shall be extended by the number of days of the postponement or recess. Notice of the postponement or recess must be in writing by the affected taxing authority to the tax collector, the property appraiser, and the Department of Revenue within 3 calendar days after the postponement or recess. In the event of such extension, the affected taxing authority must work with the county tax collector and property appraiser to ensure timely assessment and collection of taxes.

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c). In the event of postponement or recess due to a declared state of emergency, the school district may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The school district shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the school district's website.

2. Notwithstanding any provisions of paragraph (b) to the contrary, each school district shall advise the property appraiser of its recomputed proposed millage rate within 35 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate of the school district shall be considered its proposed millage rate for the purposes of paragraph (b).

3. Notwithstanding any provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to finalize the budget and adopt a millage rate within 80 days of certification of value pursuant to subsection (1), but not earlier than 65 days after certification. The hearing shall be held in accordance with the applicable provisions of paragraph (d), except that a newspaper advertisement need not precede the hearing.

(g) Notwithstanding other provisions of law to the contrary, a taxing authority may:

1. Expend moneys based on its tentative budget after adoption pursuant to paragraph (c) and until such time as its final budget is adopted pursuant to paragraph (d), only if the fiscal year of the taxing authority begins prior to adoption of the final budget or, in the case of a school district, if the fall term begins prior to adoption of the final budget; or

2. Readopt its prior year's adopted final budget, as amended, and expend moneys based on that budget until such time as its tentative budget is adopted pursuant to paragraph (c), only if the fiscal year of the taxing authority begins prior to adoption of the tentative budget. The readopted budget shall be adopted by resolution without notice pursuant to this section at a duly constituted meeting of the governing body.

(3) The advertisement shall be no less than one-quarter page in size of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified

advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county or in a geographically limited insert of such newspaper. The geographic boundaries in which such insert is circulated shall include the geographic boundaries of the taxing authority. It is the legislative intent that, whenever possible, the advertisement appear in a newspaper that is published at least 5 days a week unless the only newspaper in the county is published less than 5 days a week, or that the advertisement appear in a geographically limited insert of such newspaper which insert is published throughout the taxing authority's jurisdiction at least twice each week. It is further the legislative intent that the newspaper selected be one of general interest and readership in the community and not one of limited subject matter, pursuant to chapter 50.

(a) For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of the taxing authority) has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....\$XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$XX,XXX,XXX)

C. Actual property tax levy.....\$XX,XXX,XXX

This year's proposed tax levy.....\$XX,XXX,XXX

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

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

(b) In all instances in which the provisions of paragraph (a) are inapplicable for taxing authorities other than school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of taxing authority) has tentatively adopted a budget for (fiscal year). A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(c) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy nonvoted millage in excess of the minimum amount required pursuant to s. [1011.60](#)(6), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy.....\$XX,XXX,XXX
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$XX,XXX,XXX)
- C. Actual property tax levy.....\$XX,XXX,XXX

This year's proposed tax levy.....\$XX,XXX,XXX

A portion of the tax levy is required under state law in order for the school board to receive \$ (amount A) in state education grants. The required portion has (increased or decreased) by (amount B) percent and represents approximately (amount C) 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 (date and time) at (meeting place) .

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

1. AMOUNT A shall be an estimate, provided by the Department of Education, of the amount to be received in the current fiscal year by the district from state appropriations for the Florida Education Finance Program.
2. AMOUNT B shall be the percent increase over the rolled-back rate necessary to levy only the required local effort in the current fiscal year, computed as though in the preceding fiscal year only the required local effort was levied.
3. AMOUNT C shall be the quotient of required local-effort millage divided by the total proposed nonvoted millage, rounded to the nearest tenth and stated in words; however, the stated amount shall not exceed nine-tenths.

(d) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy as nonvoted millage only the minimum amount required pursuant to s. [1011.60\(6\)](#), the advertisement shall be the same as provided in paragraph (c), except that the second and third paragraphs shall be replaced with the following paragraph:

This increase is required under state law in order for the school board to receive \$ (amount A) in state education grants.

(e) In all instances in which the provisions of paragraphs (c) and (d) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of school district) will soon consider a budget for (fiscal year) . A public hearing to make a DECISION on the budget AND TAXES will be held on (date and time) at (meeting place) .

(f) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(g) In the event that the mailing of the notice of proposed property taxes is delayed beyond September 3 in a county, any multicounty taxing authority which levies ad valorem taxes within that county shall advertise its intention to adopt a tentative budget and millage rate in a newspaper of paid general circulation within that county, as provided in this subsection, and shall hold the hearing required pursuant to paragraph (2)(c) not less than 2 days or more than 5 days thereafter, and not later than September 18. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled-back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (e):

NOTICE OF TAX INCREASE

The (name of the taxing authority) proposes to increase its property tax levy by (percentage of increase over rolled-back rate) percent.

All concerned citizens are invited to attend a public hearing on the proposed tax increase to be held on (date and time) at (meeting place).

(h) In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein unless expressly authorized by law, except that, if an increase in ad valorem tax rates will affect only a portion of the jurisdiction of a taxing authority, advertisements may include a map or geographical description of the area to be affected and the proposed use of the tax revenues under consideration. In addition, if published in the newspaper, the map must be part of the online advertisement required by s. [50.0211](#). The advertisements required herein shall not be accompanied, preceded, or followed by other advertising or notices which conflict with or modify the substantive content prescribed herein.

(i) The advertisements required pursuant to paragraphs (b) and (e) need not be one-quarter page in size or have a headline in type no smaller than 18 point.

(j) The amounts to be published as percentages of increase over the rolled-back rate pursuant to this subsection shall be based on aggregate millage rates and shall exclude voted millage levies unless expressly provided otherwise in this subsection.

(k) Any taxing authority which will levy an ad valorem tax for an upcoming budget year but does not levy an ad valorem tax currently shall, in the advertisement specified in paragraph (a), paragraph (c), paragraph (d), or paragraph (g), replace the phrase "increase its property tax levy by (percentage of increase over rolled-back rate) percent" with the phrase "impose a new property tax levy of \$ (amount) per \$1,000 value."

(l) Any advertisement required pursuant to this section shall be accompanied by an adjacent notice meeting the budget summary requirements of s. [129.03](#)(3)(b). Except for those taxing authorities proposing to levy ad valorem taxes for the first time, the following statement shall appear in the budget summary in boldfaced type immediately following the heading, if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

For purposes of this paragraph, “proposed operating budget expenditures” or “operating expenditures” means all moneys of the local government, including dependent special districts, that:

1. Were or could be expended during the applicable fiscal year, or
2. Were or could be retained as a balance for future spending in the fiscal year.

Provided, however, those moneys held in or used in trust, agency, or internal service funds, and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal, shall be excluded.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser and the tax collector within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the tax collector. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. [193.122](#), subject to the provisions of subsection (6). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. [212.055](#) and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the previous year’s maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or
2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under [s. 212.055](#) may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection. For a downtown development authority established before the effective date of the 1968 State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

(6) Prior to extension of the rolls pursuant to [s. 193.122](#), the property appraiser shall notify each taxing authority of the aggregate change in the assessment roll, if any, from that certified pursuant to subsection (1), including, but not limited to, those changes which result from actions by the value adjustment board or from corrections of errors in the assessment roll. Municipalities, counties, school boards, and water management districts may adjust administratively their adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 1 percent with the taxable value shown on the roll to be extended. Any other taxing authority may adjust administratively its adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 3 percent with the taxable value shown on the roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to levies required by law to be a specific millage amount. Not later than 3 days after receipt of notification pursuant to this subsection, each affected taxing authority shall certify to the property appraiser its adjusted adopted rate. Failure to so certify shall constitute waiver of the adjustment privilege.

(7) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law or prevent the reduction of millage.

(8) The property appraiser shall deliver to the presiding officer of each taxing authority within the county, on June 1, an estimate of the total assessed value of nonexempt property for the current year for budget planning purposes.

(9) Multicounty taxing authorities are subject to the provisions of this section. The term “taxable value” means the taxable value of all property subject to taxation by the authority. If a multicounty taxing authority has not received a certification pursuant to subsection (1) from a county by July 15, it shall compute its proposed millage rate and rolled-back rate based upon estimates of taxable value supplied by the Department of Revenue. **All dates for public hearings and advertisements specified in this section shall, with respect to multicounty taxing authorities, be computed as though certification of value pursuant to subsection (1) were made July 1.** The multicounty district shall add the following sentence to the advertisement set forth in paragraphs (3)(a) and (g): This tax increase is applicable to (name of county or counties).

(10)(a) In addition to the notice required in subsection (3), a district school board shall publish a second notice of intent to levy additional taxes under s. [1011.71](#)(2) or (3). The notice shall specify the projects or number of school buses anticipated to be funded by the additional taxes and shall be published in the size, within the time periods, adjacent to, and in substantial conformity with the advertisement required under subsection (3). The projects shall be listed in priority within each category as follows: construction and remodeling; maintenance, renovation, and repair; motor vehicle purchases; new and replacement equipment; payments for educational facilities and sites due under a lease-purchase agreement; payments for renting and leasing educational facilities and sites; payments of loans approved pursuant to ss. [1011.14](#) and [1011.15](#); payment of costs of compliance with environmental statutes and regulations; 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; and payments to private entities to offset the cost of school buses pursuant to s. [1011.71](#)(2)(i). The additional notice shall be in the following form, except that if the district school board is proposing to levy the same millage under s. [1011.71](#)(2) or (3) which it levied in the prior year, the words “continue to” shall be inserted before the word “impose” in the first sentence, and except that the second sentence of the second paragraph shall be deleted if the district is advertising pursuant to paragraph (3)(e):

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 of capital outlay projects)

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.

(b) In the event a school district needs to amend the list of capital outlay projects previously advertised and adopted, a notice of intent to amend the notice of tax for school capital outlay shall be published in conformity with the advertisement required in subsection (3). A public hearing to adopt the amended project list shall be held not less than 2 days nor more than 5 days after the day the advertisement is first published. The projects should be listed under each category of new, amended, or deleted projects in the same order as required in paragraph (a). The notice shall appear in the following form, except that any of the categories of new, amended, or deleted projects may be omitted if not appropriate for the changes proposed:

AMENDED NOTICE OF TAX FOR
SCHOOL CAPITAL OUTLAY

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

New projects to be funded:

(list of capital outlay projects)

Amended projects to be funded:

(list of capital outlay projects)

Projects to be deleted:

(list of capital outlay projects)

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

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

(11) Notwithstanding the provisions of paragraph (2)(b) and s. [200.069](#)(4)(f) to the contrary, the proposed millage rates provided to the property appraiser by the taxing authority, except for millage rates adopted by referendum, for rates authorized by s. [1011.71](#), and for rates required by law to be in a specified millage amount, shall be adjusted in the event that a review notice is issued pursuant to s. [193.1142](#)(4) and the taxable value on the approved roll is at variance with the taxable value certified pursuant to subsection (1). The adjustment shall be made by the property appraiser, who shall notify the taxing authorities affected by the adjustment within 5 days of the date the roll is approved pursuant to s. [193.1142](#)(4). The adjustment shall be such as to provide for no change in the dollar amount of taxes levied from that initially proposed by the taxing authority.

(12) The time periods specified in this section shall be determined by using the date of certification of value pursuant to subsection (1) or July 1, whichever date is later, as day 1. The time periods shall be considered directory and may be shortened, provided:

(a) No public hearing which is preceded by a mailed notice occurs earlier than 10 days following the mailing of such notice;

(b) Any public hearing preceded by a newspaper advertisement is held not less than 2 days or more than 5 days following publication of such advertisement; and

(c) The property appraiser coordinates such shortening of time periods and gives written notice to all affected taxing authorities; however, no taxing authority shall be denied its right to the full time periods allowed in this section.

(13)(a) Any taxing authority in violation of this section, other than subsection (5), shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department of Revenue.

(b) Within 30 days of the deadline for certification of compliance required by s. [200.068](#), the department shall notify any taxing authority in violation of this section, other than subsection (5), that it is subject to paragraph (c). Except for revenues from voted levies or levies imposed pursuant to s. [1011.60](#)(6), the revenues of any taxing authority in violation of this section, other than subsection (5), collected in excess of the rolled-back rate shall be held in escrow until the process required by paragraph (c) is completed and approved by the department. The department shall direct the tax collector to so hold such funds.

(c) Any taxing authority so noticed by the department shall repeat the hearing and notice process required by paragraph (2)(d), except that:

1. The advertisement shall appear within 15 days of notice from the department.
2. The advertisement, in addition to meeting the requirements of subsection (3), shall contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

3. The millage newly adopted at this hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted.
4. If the newly adopted millage is less than the amount previously forwarded pursuant to subsection (4), any moneys collected in excess of the new levy shall be held in reserve until the subsequent fiscal year and shall then be utilized to reduce ad valorem taxes otherwise necessary.

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5) because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. [218.63](#)(3) and this subsection. If the executive director of the Department of Revenue determines that any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), the Department of Revenue and the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county shall follow the procedures set forth in this paragraph or paragraph (e). During the pendency of any procedure under paragraph (e) or any administrative or judicial action to challenge any action taken under this subsection, the tax collector

shall hold in escrow any revenues collected by the noncomplying county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county in excess of the amount allowed by subsection (5), as determined by the executive director. Such revenues shall be held in escrow until the process required by paragraph (e) is completed and approved by the department. The department shall direct the tax collector to so hold such funds. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county remedies the noncompliance, any moneys collected in excess of the new levy or in excess of the amount allowed by subsection (5) shall be held in reserve until the subsequent fiscal year and shall then be used to reduce ad valorem taxes otherwise necessary. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county does not remedy the noncompliance, the provisions of s. [218.63](#) shall apply.

(e) The following procedures shall be followed when the executive director notifies any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county that he or she has determined that such taxing authority is in violation of subsection (5):

1. Within 30 days after the deadline for certification of compliance required by s. [200.068](#), the executive director shall notify any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county of his or her determination regarding subsection (5) and that such taxing authority is subject to subparagraph 2.

2. Any taxing authority so noticed by the executive director shall repeat the hearing and notice process required by paragraph (2)(d), except that:

a. The advertisement shall appear within 15 days after notice from the executive director.

b. The advertisement, in addition to meeting the requirements of subsection (3), must contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

c. The millage newly adopted at such hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted or the amount allowed by subsection (5). Each taxing authority provided notice pursuant to this paragraph shall recertify compliance with this chapter as provided in this section within 15 days after the adoption of a millage at such hearing.

d. The determination of the executive director shall be superseded if the executive director determines that the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has remedied the noncompliance. Such noncompliance shall be determined to be remedied if any such taxing authority provided notice by the executive director pursuant to this paragraph adopts a new millage that does not exceed the maximum millage allowed for such taxing authority under paragraph (5)(a), or if any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county adopts a lower millage sufficient to reduce the total taxes levied such that total taxes levied do not exceed the maximum as provided in paragraph (5)(b).

e. If any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has not remedied the noncompliance or recertified compliance with this chapter as provided in this paragraph, and the executive director determines that the noncompliance has not been remedied or compliance has not been recertified, the county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. [218.63](#)(2) and (3) and this subsection.

f. The determination of the executive director is not subject to chapter 120.

(14)(a) If the notice of proposed property taxes mailed to taxpayers under this section contains an error, the property appraiser, in lieu of mailing a corrected notice to all taxpayers, may correct the error by mailing a short form of the notice to those taxpayers affected by the error and its correction. The notice shall be prepared by the property appraiser at the expense of the taxing authority which caused the error or at the property appraiser's expense if he or she caused the error. The form of the notice must be approved by the executive director of the Department of Revenue or the executive director's designee. If the error involves only the date and time of the public hearings required by this section, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3).

(b) Errors that may be corrected in this manner are:

1. Incorrect location, time, or date of a public hearing.
2. Incorrect assessed, exempt, or taxable value.
3. Incorrect amount of taxes as reflected in column one, column two, or column three of the notice; and
4. Any other error as approved by the executive director of the Department of Revenue or the executive director's designee.

(15) The provisions of this section shall apply to all taxing authorities in this state which levy ad valorem taxes, and shall control over any special law which is inconsistent or in conflict with this section, except to the extent the special law expressly exempts a taxing authority from the provisions of this section. This subsection is a clarification of existing law, and in the absence of such express exemption, no past or future budget or levy of taxes shall be set aside upon the ground that the taxing authority failed to comply with any special law prescribing a schedule or procedure for such adoption which is inconsistent or in conflict with the provisions of this section.

History.—s. 13, ch. 73-172; s. 16, ch. 74-234; ss. 1, 2, ch. 75-68; s. 19, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 1, ch. 78-228; ss. 2, 9, ch. 80-261; s. 25, ch. 80-274; s. 14, ch. 82-154; s. 12, ch. 82-208; ss. 4, 11, 25, 72, 80, ch. 82-226; s. 5, ch. 82-388; s. 2, ch. 82-399; s. 28, ch. 83-204; s. 61, ch. 83-217; s. 2, ch. 84-164; s. 20, ch. 84-356; s. 1, ch. 86-190; s. 12, ch. 86-300; s. 5, ch. 87-284; s. 13, ch. 88-216; s. 2, ch. 88-223; s. 14, ch. 90-241; ss. 136, 165, ch. 91-112; s. 8, ch. 91-295; s. 1, ch. 92-163; ss. 5, 15, ch. 93-132; s. 25, ch. 93-233; s. 1, ch. 93-241; s. 52, ch. 94-232; s. 4, ch. 94-344; s. 41, ch. 94-353; s. 1481, ch. 95-147; s. 2, ch. 95-359; ss. 1, 2, 3, ch. 96-211; s. 1, ch. 98-32; s. 1, ch. 98-53; s. 18, ch. 99-6; s. 11, ch. 2002-18; s.

911, ch. 2002-387; s. 2, ch. 2004-346; s. 3, ch. 2007-194; ss. 2, 33, ch. 2007-321; s. 11, ch. 2008-173; s. 3, ch. 2009-165; s. 29, ch. 2012-193; s. 7, ch. 2012-212; s. 13, ch. 2015-2; s. 17, ch. 2016-10; s. 2, ch. 2017-35; s. 12, ch. 2020-10.

1011.73 District millage elections.—

(1) **MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.**—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school districts may approve an ad valorem tax millage as authorized in s. 9, Art. VII of the State Constitution. Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 2 years or until changed by another millage election, whichever is the earlier. In the event any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

(2) **MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.**—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s. [1011.71\(9\)](#). Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 4 years or until changed by another millage election, whichever is earlier. If any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

(3) **HOLDING ELECTIONS.**—All school district millage elections shall be held and conducted in the manner prescribed by law for holding general elections, except as provided in this chapter.

(4) **FORM OF BALLOT.**—

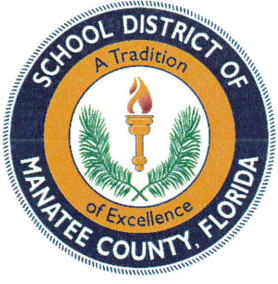
(a) The district school board may propose a single millage or two millages, with one for operating expenses and another for a local capital improvement reserve fund. When two millage figures are proposed, each millage must be voted on separately.

(b) The district school board shall provide the wording of the substance of the measure and the ballot title in the resolution calling for the election. The wording of the ballot must conform to the provisions of s. [101.161](#).

(5) **QUALIFICATION OF ELECTORS.**—All qualified electors of the school district are entitled to vote in the election to set the school tax district millage levy.

(6) **RESULTS OF ELECTION.**—When the district school board proposes one tax levy for operating expenses and another for the local capital improvement reserve fund, the results shall be considered separately. The tax levy shall be levied only in case a majority of the electors participating in the election vote in favor of the proposed special millage.

(7) **EXPENSES OF ELECTION.**—The cost of the publication of the notice of the election and all expenses of the election in the school district shall be paid by the district school board. History.—s. 666, ch. 2002-387; s. 5, ch. 2007-194; s. 12, ch. 2008-142; s. 130, ch. 2010-5; s. 31, ch. 2010-154.



SCHOOL BOARD

Charlie Kennedy
Chair

Rev. James Golden
Vice Chair

Mary Foreman
Dr. Scott L. Hopes
Gina Messenger

SUPERINTENDENT

Cynthia Saunders

SCHOOL DISTRICT OF MANATEE COUNTY

May 28, 2021

The Honorable Vanessa Baugh, Chair
Manatee County Board of County Commissioners
1112 Manatee Avenue West
Bradenton, FL 34205

Re: School Board of Manatee County Resolution 2021-03

Dear Chair Baugh,

Enclosed with this letter is the original School Board of Manatee County Resolution 2021-03 approved by the School Board on May 25, 2021. The resolution is being delivered to you pursuant to Section 1011.73(2) Florida Statutes. This statute authorizes the School Board to ask the electors of Manatee County for authority to continue to levy an additional millage of property tax. The statute requires the School Board to direct the County Commission to call an election where this question will be placed before the voters. The School Board wishes to hold the election on November 2, 2021. We respectfully ask that this Resolution and item be placed on the next Manatee County Board of County Commissioners Meeting Agenda on June 8, 2021.

The School Board appreciates the collaboration and cooperation of the County in placing this important question before the voters.

If you have additional questions, please do not hesitate to contact the School Board.

Sincerely,

Charlie Kennedy, Chair
School Board of Manatee County

cc w/ENC: Dr. Scott L. Hopes, County Administrator
The Honorable Michael Bennett, Supervisor of Elections

SCHOOL BOARD OF MANATEE COUNTY

RESOLUTION 2021-03

A RESOLUTION OF THE SCHOOL BOARD OF MANATEE COUNTY, AMENDING RESOLUTION 2021-01 TO DECREASE THE NUMBER OF YEARS OF THE ADDITIONAL 1 MILL FROM 4 TO 3 YEARS, AND FUTURE AD VALOREM MILLAGE ELECTIONS SHALL APPEAR ON PRESIDENTIAL ELECTION BALLOTS BEGINNING IN 2024; DIRECTING THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY TO CALL AN ELECTION AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT WILL BE ASKED TO APPROVE THE CONTINUATION OF THE ADDITIONAL ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONAL PURPOSES FOR THREE YEARS; PROVIDING FOR FINDINGS OF FACT; PROVIDING FOR DIRECTION TO CALL AN ELECTION ASKING THE VOTERS TO APPROVE THE CONTINUATION OF THE ONE (1) MILL AD VALOREM TAX FOR SCHOOL OPERATIONS; PROVIDING FOR APPROVAL OF THE REFERENDUM QUESTION AND BALLOT TITLE

WHEREAS, the School Board of Manatee County (the “Board”) is charged with operating the public schools within Manatee County, Florida; and

WHEREAS, the Board has as its primary goal the continued improvement of the education provided to the students attending its public schools; and

WHEREAS, the goal of the Board is to make the education received by students in Manatee County the best in the State of Florida; and

WHEREAS, the education funds available to the Board through traditional means such as the state funding formula and the required local effort do not maximize the resources needed to create the excellence in education that its public students deserve; and

WHEREAS, in 2017 the Board in accordance with Section 1011.71(9) Florida Statutes passed Resolutions 2017-06 and 2017-11(the “Resolution”) that called on the Board of County Commissioners of Manatee County to hold an election for the qualified electors of the Manatee County School District in accordance with Section 1011.73 Florida Statutes to vote whether to increase the ad valorem millage by one (1) mill per year for three (3) years to be used to increase student achievement through more

instructional time, after-school tutoring, to recruit and retain teachers and staff with competitive salaries, expand Career and Technical Education and STEM programs, and to support charter schools, and the voters approved that referendum; and

WHEREAS, the Citizens' Financial Oversight Committee which has been monitoring the use of the revenues generated by the additional Mill has reported that the funds are being properly used as directed by the Resolutions and approved by the voters. Student achievement measured by school performance has continued to rise since the additional mill was approved by the voters; and

WHEREAS, the referendum funds are utilized to add 30 more minutes of instructional time for students daily, or one full year of additional instructional time during a student's K-12 career, and after the first year of use of the referendum funds, the school district ranking state-wide increased from 33rd in the state to 28th in the state and went from 6 schools with a Grade of D to 0 schools with a grade of D; and

WHEREAS, the additional millage funds were used to create a salary supplement of \$5,201 for teachers, making the starting teacher salary in Manatee County of \$51,630 one of the highest in the State of Florida; and

WHEREAS, the Board asserts the revenues generated by the one (1) mill have resulted in increased student achievement and a higher state ranking of the District overall and should again be placed before the voters in Manatee County for renewal for three (3) more years; and

WHEREAS, the Board intends that the revenues generated by the one (1) mill shall continue to be used to increase student achievement through more instructional time, additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual/performing Arts programs, to prepare students for the workforce, to support Charter Schools as required by law, and that the funds shall only be used for the purposes listed above; and

WHEREAS, the referendum funds generated by continuation of the one (1) mill must be spent in accordance with the Board's annual budget priorities and Strategic Plan and shall comply with appropriate Board Policy on maintaining adequate fund balance; and

WHEREAS, Section 1011.73(2), Florida Statutes, authorizes the qualified electors of the School District of Manatee County to approve the continuation of the current additional millage for operational purposes; and

WHEREAS, the Board finds that it is in the best interest of the students in the public schools that the qualified electors be given the opportunity to approve the continuation of the one (1) mill currently in place for an additional three (3) years to continue to improve student performance.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Manatee County, Florida, in a public meeting duly called and assembled:

1. That pursuant to Section 1011.73(2), Florida Statutes, the Board of County Commissioners of Manatee County is hereby directed to call an election for November 2, 2021 for the qualified electors of the Manatee County School District to vote whether to continue the current additional ad valorem millage of one (1) mill for three (3) additional years. That should the qualified electors of Manatee County elect to continue the additional school ad valorem millage of one (1) mill, the use and expenditure of the additional millage revenues shall be limited to operating expenses of the School District used to increase student achievement through more instructional time and additional support for students, to recruit and retain teachers and staff with competitive salaries, to maintain and expand Career and Technical Education, STEM and visual/performing Arts programs to prepare students for the workforce, and to support charter schools as provided by law. The continuation of the additional one (1) mill shall begin on July 1, 2022, and shall expire on June 30, 2025, as authorized by Section 1011.71(9), Florida Statutes.

2. Future ad valorem millage elections shall appear on Presidential Election ballots beginning 2024.

3. Millage funds shall be shared with the charter schools based on each charter school's proportionate share of the districts total unweighted full-time equivalent student enrollment and used by the charter schools in the manner consistent with the purposes herein, as provided by Section 1011.71(9) Florida Statutes.

4. The substance of the millage referendum question and the ballot title shall read:

SCHOOL BOARD OF MANATEE COUNTY FLORIDA

AD VALOREM MILLAGE ELECTION

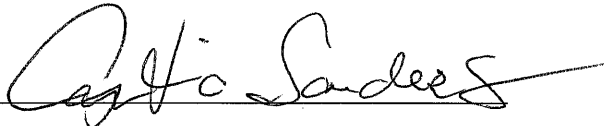
Shall the School Board of Manatee County continue the current one (1) mill ad valorem millage from July 1, 2022 through June 30, 2025, as overseen by the Citizens' Financial Oversight Committee, to increase student achievement through more instructional time and support; recruit and retain teachers and staff with competitive salaries; expand Career and Technical Education, STEM and Visual/Performing Arts programs; and to distribute proportional funds to Charter Schools pursuant to Florida Statute 1011.71?

YES, for continuation

NO, against continuation

PASSED AND DULY ADOPTED this 25th day of May 2021.

ATTEST:

By: 

Cynthia Saunders, Superintendent
Date: May 28, 2021

THE SCHOOL BOARD OF
MANATEE COUNTY, FLORIDA

By: 

Charlie Kennedy, Chair
Date: May 28, 2021

A) TEAM SUCCESS A SCHOOL OF EXCELLENCE INC

Name of Eligible Charter School

B) _____

Referendum / Millage 2019-2020

Project Number: (OFFICE USE ONLY)

SCHOOL DISTRICT OF MANATEE COUNTY REFERENDUM / MILLAGE BUDGET 2019-2020

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) AMOUNT
5000	120	Classroom Teacher, Salaries	\$270,564.08
5000	210	Retirement	\$8,116.92
5000	220	FED INS Contributions ACT (FICA)	\$20,698.15
5000	230	Group INS, Life & Health	\$41,179.85
5000	240	Workers Comp	\$4,112.57
6000	160	Other Support Personnel, Salaries	\$231,246.89
(C) TOTAL			\$575,918.47

A) LINCOLN MEMORIAL ACADEMY

B) _____

Project Number: (OFFICE USE ONLY)

SCHOOL DISTRICT OF MANATEE COUNTY REFERENDUM / MILLAGE BUDGET 2019-2020

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) AMOUNT
51010	415201	Supplements to salary	\$305,240.68
		ELA Chair Supplement	\$1900.00
		SS Chair Supplement	\$1900.00
		SC Chair Supplement	\$1900.00
		MA Chair Supplement	\$1900.00
		Test Coordinator Supplement	\$1194.00
		Yearbook Sponsor Supplement	\$1687.00
		ESE Chair Supplement	\$3446.00
		Athletic Director, Middle School	\$1000.00
		Twice Monthly Extended School (3 hours x \$25.00 x 16days)	\$1200.00
51010	41101	Add'l Student Support Services personnel	\$46,600.00
(G) TOTALS			\$367,967.68

Instructions

REFERENDUM / MILLAGE BUDGET

A. Enter Name of Eligible Charter School.

B (OFFICE USE ONLY)

COLUMN 1

FUNCTION: Use the four digit function codes as required in the Financial and Program Cost Accounting and Reporting for Florida Schools Manual.

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NARRATIVE: Provide a detailed narrative for each object code listed

COLUMN 4

AMOUNT - Provide the budget amount requested for each object code

C. TOTAL - Provide the total for Column (5) on the last page. Must be the same amount as requested on the School District of Manatee County Grant Application.

Referendum/Millage funds can only be utilized for operating purposes.

2124-IMAGINE LAKEWOOD RANCH

A) _____
Name of Eligible Charter School:
B) _____

Referendum /
Millage 2019-2020

Project Number: (OFFICE USE
ONLY)

SCHOOL DISTRICT OF MANATEE COUNTY REFERENDUM / MILLAGE BUDGET 2019-2020

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) AMOUNT
7900	360	Lease Payments	\$316,369.80
(C) TOTAL			\$316,369.80

PALMETTO CHARTER SCHOOL

- A) _____
Name of Eligible Charter School:
- B) _____

Referendum /
Millage 2019-2020

Project Number: (OFFICE USE ONLY)

**SCHOOL DISTRICT OF MANATEE COUNTY
REFERENDUM / MILLAGE BUDGET 2019-2020**

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) AMOUNT
5000	120	Teacher Salaries / Funs used to offset the cost of teacher salaries and anticipated increases thereof	266,033.41
(C) TOTAL			\$266,033.41

NO DETAILS

A) _____
 Name of Eligible Charter School:
 B) _____
 Project Number: (OFFICE USE ONLY)

Referendum / Millage 2019-2020

SCHOOL DISTRICT OF MANATEE COUNTY REFERENDUM / MILLAGE BUDGET 2019-2020

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) AMOUNT
7900	360	Building Lease Payments	\$438,516.60
(G) TOTAL			\$438,516.60

Instructions

REFERENDUM / MILLAGE BUDGET

A. Enter Name of Eligible Charter School.

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A) MANATEE SCHOOL FOR THE ARTS

Name of Eligible Charter School:

B) _____

Referendum /
Millage 2019-2020

Project Number: (OFFICE USE ONLY)

SCHOOL DISTRICT OF MANATEE COUNTY REFERENDUM / MILLAGE BUDGET 2019-2020

-1 FUNCTION	-2 OBJECT	-3 ACCOUNT TITLE AND NARRATIVE	-4 AMOUNT
----------------	--------------	--------------------------------------	--------------

5000	200	RFRNDM	494,782.00
5000	210	Retirement Instruction	29,876.99
5000	220	FICA Instruction	37,838.17
5000	225	FUTA Instruction	448.10
5000	228	SUI Instruction	2,118.85
5000	227	Worker's Comp Ins Instruction	2,485.16
5000	230	Disability Insurance	1,688.79
5000	235	Life Insurance	1,777.83
5000	260	Group Insurance Instruction	27,702.80
5000	290	Other Ben/Ad Fee Instruction	5,215.93
7500	200	Salaries Fiscal Services	75,000.00
7500	210	Retirement Fiscal Services	4,500.00
7500	220	FICA Fiscal Services	5,737.50
7500	225	FUTA Fiscal Services	43.40
7500	228	SUI Fiscal Services	210.39
7500	227	Worker's Comp Fiscal Services	342.50
7500	230	Disability Insurance	286.54
7500	235	Life Insurance	360.58
7500	260	Group Insurance Fiscal Services	2,364.89
7500	290	Other Ben/Ad Fee Fiscal Serv	386.99

Total Salaries 692,947.41

7300	676	Mortgage Principal Regions	64,819.14
7300	677	Mortgage Interest Regions	83,212.86
7300	702	Regions Principal	29,088.28
7300	703	Regions Interest	32,827.72
7300	801	Regions Principal	96,109.13
7300	802	Mortgage Interest	283,764.17
7300	803	Interest Swap	71,693.68

Total Debt & Capital Expenditures 860,494.98

Total Expenditures for Debt & Capital 860,494.98

Total Spent 1,553,442.39

Referendum Received 2018/2019 1,550,156.19

Instructions

REFERENDUM / MILLAGE BUDGET

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A) SCF COLLEGIATE SCHOOL – 2141 – ALLOCATED \$ 365,430.50

B) Name of Eligible Charter School: _____

Referendum / Millage 2019-

Project Number (OFFICE USE ONLY)

SCHOOL DISTRICT OF MANATEE COUNTY REFERENDUM / MILLAGE BUDGET 2019-2020

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) AMOUNT
7900		Security Services provided by State College of Florida – including 24/hr services from SCF Public Safety; access to personnel and resources; inclusion in the SCF critical incident management team, contract services to meet legislation requirements of SB 7030.	100,000
7900	360	Building 19 Rent	100,000
5100		Referendum Supplemental Wages-Instructional – stipends not added to base salaries.	91,208
5200	130	" -ESE	4,975
6100	130	" -Instructional Support Services	4,975
6500	160	" -Instructional Related Technology	2,693
7300	110	" -Administrative support	17,951
7300	110	" -Administrative	6,132
7500	160	" -Fiscal Services	1,260
7600	160	" -Food Services	1,780
7300	110	School Resources Officer – partial salary for off duty detail from the MCSO.	34,456
(C) TOTAL			\$365,430

Instructions

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Referendum/Millage funds can only be utilized for operating purposes.

From: glengibellina@gmail.com

Sent: Monday, June 7, 2021 1:43 PM

To: [Vanessa Baugh](mailto:Vanessa.Baugh); george.kruse@mymanatee.org; [Carol Whitmore](mailto:Carol.Whitmore); [Misty Servia](mailto:Misty.Servia); kevin.vanostenbridge@mymanatee.org; james.satcher@mymanatee.org; [BOCC Reggie Bellamy](mailto:BOCC.Reggie.Bellamy)

Subject: Public Records Request - Information: funding source in the 2018 special election - PRR# 2517

Dear Commissioners

As my understanding that Cynthia Saunders stated to this Board that no taxpayers funds are used to finance the special election.

It appeared to this taxpayer that funds were coming from a group of folks who believed in the cost of the special election.

In fact they did not the funds came from **One funding source Extended Day Enrichment Program** Whatever that is!

The statement was very misleading to the Board and Public in my humble opinion

It also appears they paid the BOCC and the BOCC paid the Supervisor of Elections

I have written Mike Bennett on this to get an answer from his office.

I know the Board has made up it's mind on the 2024 election cycle

It will get defeated then in 2024 if not on the special election as I believe it will

When defeated this year, reflect back and you could have had them wait one year as save 400K regardless of where these mystery funds comes from

Just my opinion because I'm entitled to one.

It's tough to get a strait honest answer from time to time

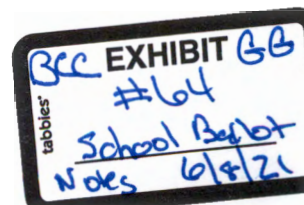
Thank you for all you do collectively as a Board

See you tomorrow

Glen

From: Henley, Kimberly

Sent: Monday, June 7, 2021 12:53 PM



SCHOOL DISTRICT OF MANATEE COUNTY * BRADENTON, FLORIDA

Vendor Name	Vendor Number	Check Date	Check Number
Manatee County Board of County	12644	Nov 01, 2017	349429

PQ Number	Date	Invoice Number or Description	Gross Amount	Discount	Amount Paid
	Oct 25, 2017	SPECIAL ELECTION 3/18	\$300 000 00		\$300 000 00
Total					\$300,000.00



SCHOOL DISTRICT OF MANATEE COUNTY
BRADENTON, FLORIDA
ACCOUNTS PAYABLE / IMPREST ACCOUNT

Wells Fargo Chase Bank, N.A. Mic

CHECK DATE	CHECK NO.
Nov 01, 2017	349429

VOID IF NOT CASHED IN 6 MONTHS

CHECK AMOUNT
\$300,000.00

PAY Three-Hundred Thousand Dollars and Zero Cents

TO THE ORDER OF 12644
MANATEE COUNTY BOARD OF COUNTY
COMMISSIONERS
1112 MANATEE AVENUE WEST
BRADENTON FL 342050000

FILE COPY

**SCHOOL BOARD OF MANATEE COUNTY
CHECK REQUEST FORM**

*Call Michele
to pick
up check !!*

This Check Request Form can only be used for the payment of the following items

- Utilities
- Memberships
- Petty Cash Reimbursements (attach Petty Cash Reimbursement Form)
- Check with Order
- Other Costs associated with Special Referendum Election

VENDOR NAME: Manatee County Board of County Commissioners

VENDOR NUMBER: 12644 DATE 10/25/2017

SCHOOL/DEPARTMENT: 6001 - School Board

Attach supporting invoice(s) or other supporting documentation.

FY	BUSINESS UNIT	OBJECT #	FUNCTION #	AMOUNT
17/18	60011010000	4310	7100	\$300,000.00
TOTAL				\$300,000.00

PAID
OCT 27 2017
V 1127844

REQUESTED BY: Michele Boyes DATE 10/25/2017
(Printed Name)

Michele Boyes PHONE 708-8770
(Signature)

APPROVED BY: Charlie Kennedy DATE 10/25/2017
(Printed Name)

[Signature] PHONE 708-8770
(Signature)

FINANCE APPROVED BY: Rebecca Roberts DATE 10/31/17
(Printed Name)

[Signature] PHONE x 2108
(Signature)

CITIZENS' COMMENTS
(Agenda Items)

Item #: <u>6B 64/65</u>	CONSENT: <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES
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The Board of County Commissioners welcomes your comments. Your presentation must be limited to three (3) minutes per item or matter, with a total limit of ten (10) minutes. If appropriate, the matter(s) you present will be placed on a future commission agenda.

It is requested that you complete this form and return it to the receptionist prior to the beginning of the Citizens' Comments portion of the agenda.

Name: CINDY SPRAY
Address: 4407 30th Ave E
Phone: (Home) 941-224-4331 (Work) Retired
Email: SPRAY227@aol.com

Brief description of problem or concern:
SCHOOL BOARDS MILLAGE REVERSAL