



Town of Dundee

TOWN MANAGER

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MEMORANDUM

TO: Mayor and Town Commission

FROM: Ken Cassel, Town Manager

DATE: June 17, 2026

SUBJECT: FY 2026-2027 Budget and TRIM Calendar

The purpose of this memorandum is to provide an overview of the statutory budget and Truth in Millage (TRIM) process for Fiscal Year 2026-2027, including recommended meeting dates and key deadlines required by Florida law.

1. Meeting to Establish Initial Proposed Millage Rate

Recommended Date: July 7, 2026, Town Commission Meeting

At this meeting, the Commission should establish the proposed millage rate and set the date, time, and location for the first budget hearing. The Town must provide this information to the Property Appraiser within 35 days of certification of value. If certification is on July 1, the deadline is August 4, 2026. Fla. Stat. § 200.065(2)(b).

This means that the Town Commission must decide on a proposed millage rate and the details of the first budget hearing early enough for the Town Clerk and Finance Department to submit that information to the Polk County Property Appraiser within 35 days after the taxable values, "the total value of all property within the Town that is subject to property taxes after exemptions and assessment limitations have been applied." are certified.

The proposed millage transmitted to the Property Appraiser becomes the rate shown on TRIM notices and generally establishes the maximum rate that may be considered during the hearing process unless additional statutory procedures are followed.

2. TRIM Notice Timeline

July 1, 2026: Property Appraiser certifies taxable value.

By August 4, 2026, the Town must submit the proposed millage rate, rolled-back rate, and public hearing information to the Property Appraiser.

The rolled-back rate is the millage rate that would generate approximately the same ad valorem tax revenue as the prior year, excluding new construction. Any millage rate above the rolled-back rate is considered a tax increase for TRIM purposes.

On or around August 24, 2026, the Property Appraiser mails TRIM notices. The statute states that the deadline is the later of 55 days after certification of value or 10 days after tax roll approval/interim roll procedures. Fla. Stat. § 200.065(2)(b).

3. Commission Budget Workshops

Recommended Number: 2 to 3 workshops.

Potential dates:

- Tuesday, July 21, 2026 – Departmental budget review / capital needs
- Tuesday, August 4, 2026 – Proposed budget and millage review
- Tuesday, August 18, 2026 – Final workshop before TRIM hearing, if needed

These workshops are for discussion only. The formal millage and budget adoption must occur at the statutory public hearings.

Assuming that the Polk County Property Appraiser certifies taxable values on July 1, 2026, and the first public hearing must be held not less than 65 days after certification of value and not more than 80 days after certification of values; the earliest tentative meeting would be September 4, 2026, and the latest would be September 19, 2026

4. First Public Hearing / Tentative Budget Hearing

Recommended Date: Tuesday, September 8, 2026, after 5:00 p.m.

The tentative budget hearing must be held within 80 days of certification of value, but not earlier than 65 days after certification. If July 1 is day one, the hearing window is approximately September 4 through September 19, 2026. Fla. Stat. § 200.065(2)(c), (12).

At this hearing, the Commission must:

1. Announce the percentage increase over the rolled-back rate, if any.
2. Discuss the millage first.
3. Allow public comment.
4. Adopt the tentative millage rate first.
5. Adopt the tentative budget second.

Further, the statute requires the millage to be adopted before the budget. Fla. Stat. § 200.065(2)(e)

5. Preliminary Budget Adoption

Recommended Date: September 8, 2026

This is the same meeting as the first public hearing. The Commission adopts the tentative/preliminary millage rate and tentative/preliminary budget.

6. Advertisement for Final Budget Hearing

Recommended Publication Date: Friday, September 18, 2026

After adopting the tentative budget, the Town must advertise its intent to finally adopt the millage rate and budget within 15 days. The final hearing must be held not less than 2 days nor more than 5 days after the advertisement is first published, according to Fla. Stat. § 200.065(2)(d).

7. Final Public Hearing / Final Budget Adoption

Recommended Date: Tuesday, September 22, 2026, after 5:00 p.m.

At the final hearing, the Commission must:

1. Announce the taxing authority, rolled-back rate, percentage increase, and millage rate.
2. Discuss the millage first.
3. Allow public comment.
4. Adopt the final millage rate first.
5. Adopt the final budget second.

The final millage may not exceed the tentatively adopted millage rate. Fla. Stat. § 200.065(2)(d), (e).

This means that when the Commission adopts the tentative millage rate at the first public hearing, this rate becomes the maximum rate the Town can levy for that fiscal year.

If the Commission adopts a tentative millage rate of 6.5000 mills at the September hearing:

- *The final millage can be 6.5000 mills*
- *The final millage can be 6.2500 mills*
- *The final millage can be 6.0000 mills*
- *The final millage can be any lower rate*

However, the final millage cannot be increased above 6.5000 mills at the final hearing.

Recommended Dates Summary

Item	Recommended Date
Establish proposed millage rate	July 7, 2026
Deadline to provide proposed millage to the Property Appraiser	August 4, 2026
TRIM notices mailed	Approx. August 24, 2026

Item	Recommended Date
Budget Workshop 1	July 21, 2026
Budget Workshop 2	August 4, 2026
Optional Budget Workshop 3	August 18, 2026
First Public Hearing / Tentative Budget Adoption	September 8, 2026
Final hearing advertisement	September 18, 2026
Final Public Hearing / Final Budget Adoption	September 22, 2026

Important Information the Commission Should Understand

Important: Pursuant to Florida Statute § 200.065(2)(c), the Town's tentative budget hearing may not be held on the same day as a budget hearing conducted by Polk County or the Polk County School Board. Proposed hearing dates are subject to verification and coordination with both taxing authorities before final scheduling.

1. The Proposed Millage Rate Is Not Final

The July action establishes the proposed rate for TRIM purposes.

The Commission may lower the rate later.

The Commission may not raise the final rate above the tentative rate without triggering additional statutory procedures.

2. The Tentative Millage Rate Becomes the Ceiling

Once adopted at the first public hearing:

- The rate can stay the same.
- The rate can be reduced.
- The rate generally cannot be increased.

This is one of the most important decisions in the budget process.

3. TRIM Notices Are Based on the Proposed Millage

Property owners will receive notices showing:

- Proposed millage rate
- Estimated taxes
- Hearing dates and locations
- Comparison to prior year taxes

The proposed millage transmitted to the Property Appraiser becomes the rate shown on TRIM notices and generally establishes the maximum rate that may be considered during the hearing process unless additional statutory procedures are followed. The Commission should expect increased public participation after TRIM notices are mailed.

4. Public Comment Is Required

The Commission must allow public comment at both hearings.

The hearings are separate from budget workshops and are required by law.

5. The Millage Must Be Adopted Before the Budget

Florida Statute § 200.065(2)(e) requires:

1. Discussion of millage rate.
2. Public comment.
3. Adoption of millage ordinance or resolution.
4. Adoption of budget ordinance or resolution.

The budget cannot be adopted first.

6. Budget Workshops Are Not Required but are Strongly Recommended

While not required by statute, workshops provide:

- Review of departmental budgets.
- Review of capital projects.
- Review of personnel requests.
- Identification of budget reductions before the public hearings.

Important: Pursuant to Florida Statute § 200.065(2)(c), "No hearing shall be held on a day scheduled for a hearing by the county or the school district." Proposed hearing dates are subject to verification and coordination with both taxing authorities before final scheduling.

Recommended Schedule for FY 2026-2027

Item	Date
Establish Proposed Millage Rate	July 7, 2026
Budget Workshop #1	July 21, 2026
Budget Workshop #2	August 4, 2026
Optional Budget Workshop #3	August 18, 2026
Deadline to Submit TRIM Information	August 4, 2026
TRIM Notices Mailed (Estimated)	August 24, 2026
Tentative Budget Hearing	September 8, 2026
Final Hearing Advertisement	September 18, 2026
Final Budget Hearing (Special Meeting)	September 22, 2026

Post-Adoption Requirements

Following final adoption, staff will submit the required budget and TRIM documentation to the Florida Department of Revenue, including the Final millage resolution/ordinance, Final budget ordinance/resolution, required DOR certification forms, Proof of publication, and compliance documentation.

Finally...

I would advise the Commission that failure to comply with the TRIM requirements of Florida Statute § 200.065 may result in Department of Revenue findings, required corrective actions, delays in tax bill issuance, or loss of state-shared revenues in certain circumstances. This emphasizes the importance of adhering to the statutory timeline and scheduling the required hearings well in advance.